

The Commonwealth of Massachusetts

ANNUAL REPORT

ON THE

Statistics of County Finances

FOR THE

Year ending December 31, 1926

Division of Accounts
Department of Corporations and Taxation



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MAY 25 1917

STATE HOUSE, BOSTON

MASS. OFFICIALS

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF COUNTY FINANCES

MR. HENRY F. LONG, *Commissioner of Corporations and Taxation, State House, Boston.*

SIR: — I submit herewith a report on the Statistics of County Finances for the year ending December 31, 1926.

The general plan of the report is the same as for previous years and makes available comparable figures over a period of years. The classifications in Table I, which is prepared from the returns of county treasurers, correspond, so far as possible, with the items of the estimate sheet upon which the annual budget is based and also with the budget items as enacted. If a comparison of the expenses as shown in Table I for the years 1925 and 1926 is made, it will be noted that, in all but four items of the general accounts, there was an increase of expenditures in 1926 over 1925, this necessarily being reflected by an increase in the county tax. The receipts as given by Table I show a decrease in 1926, when compared with the receipts of 1925, in seven of the fifteen classes listed; and as is usual, such decreases must be met by general taxation.

In previous reports attention has been called to the difficulty of getting all bills in for the year before the books are closed. Under Section 29, Chapter 35, General Laws, the regular appropriation accounts must be closed on January 10 and any balance which is represented by cash is applied to meet the budget of the succeeding year; but in case there is a contractual obligation outstanding, it should be charged against the appropriation account, so that all of the expenses of the year may be shown in the report. Some improvement in the matter of presentation of bills is noted from year to year, but during 1926 I refused to approve transfers from the reserve fund to pay bills of previous years and insisted that such bills be held until an appropriation was made to meet them.

The auditing of the books and accounts of the various treasurers disclosed a number of cases where bills of a previous year had been charged to a succeeding year's appropriation. Section 44 of Chapter 35, General Laws, requires a certificate to be placed on the treasurer's cash book if found correct, and I have deemed the practice referred to as sufficient reason to warrant a refusal to place such a certificate on the books. I realize that there are some instances where a particular charge is contingent upon the completion of certain work, but in other cases there can be no question as to the manner in which the accounts should be handled. The old custom of charging previous years' bills to a succeeding year's appropriation has been allowed in the past, as officials have believed that Section 14, Chapter 35, General Laws, gave them a great deal of latitude in exceeding appropriations. It has been the endeavor of our office, however, to have the county officials

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recognize the value of the budget, for I believe that the Legislature in passing a budget intends that it shall reflect the anticipated cost of the various activities enumerated.

The provisions of the statutes relating to contracts are generally carried out faithfully, but in a few cases it has been necessary to refuse approval of the books until the legal requirements regarding such contracts have been complied with.

The work in connection with the auditing of county accounts is ever increasing, and during the past year we have received the co-operation of every official whose accounts we are required by law to examine. I feel that the field has been exceptionally well covered by the limited force of examiners we have available for this branch of our work, and I wish to express to them my appreciation for their work.

Respectfully submitted,
THEODORE N. WADDELL, *Director of Accounts.*

STATE HOUSE, Boston, March 31, 1927.

STATISTICAL TABLES.

TABLE No. 1. — *Returns of County Treasurers for the Year ending December 31, 1926.*
RECEIPTS.

COUNTY.	Treasurer.	County Tax.	Temporary Loans.	Interest	FINES, COSTS, AND FEES.				Clerks of Courts, Jecs.	Registers of Deeds.	Jailers and Masters of Houses of Correction (Labor, Board, etc.)	Highways, Bridges, etc.
					Sheriff, Supreme and Superior Courts.	Inferior Courts and Trial Justices.	Jailers and Masters of Houses of Correction.					
Barnstable .	John C. Bearse .	\$205,612 58	\$100,000 00	\$475 46	\$1,000 00	\$507 62	—	\$553 11	\$16,159 06	\$2 00	\$1,708 42	
Berkshire .	Angeline S. Martin .	360,877 59	175,000 00	758 64	502 20	2,635 48	—	1,126 35	12,452 77	2,287 52	195 96	
Bristol .	Esther Kingman .	704,221 00	510,000 00	8,058 79	10,351 40	222 52	\$4,006 00	3,968 04	45,616 14	6,049 81	—	
Dukes County .	Herbert N. Hineckley .	32,754 07	14,000 00	30 88	—	77 00	—	67 50	1,818 02	—	—	
Essex .	Harold E. Thurston .	1,146,133 63	1,237,500 00	7,622 91	15,527 09	10,757 51	9,933 00	7,320 94	64,819 40	649 91	64,267 67	
Franklin .	William J. Newcomb .	148,870 00	45,000 00	516 87	200 00	—	—	1,068 10	8,017 95	10,122 93	540 00	
Hampden .	Fred A. Bearse .	800,000 00	475,000 00	4,011 00	7,320 50	10,142 06	—	8,572 53	53,851 63	8,026 24	6,661 43	
Hampshire .	Kirk H. Stone .	289,099 66	175,000 00	2,737 78	3,995 00	623 36	2,112 00	1,001 65	9,168 10	1,080 60	12,399 75	
Middlesex .	Charles E. Hatfield .	1,696,576 83	1,190,000 00	10,883 71	28,299 12	27,560 66	12,483 50	14,309 35	169,575 65	28,060 00	—	
Nantucket .	Edwin S. Tirrell .	12,790 97	—	—	—	85 95	—	96 70	1,018 25	—	—	
Norfolk .	Frederick C. Cobb .	660,000 00	580,000 00	2,611 40	6,440 00	7,401 83	1,877 50	3,957 80	63,358 98	3,778 00	83 60	
Plymouth .	Horace T. Fogg .	540,000 00	348,000 00	2,723 72	6,372 10	5,883 64	2,338 00	2,257 70	32,560 60	10,394 37	14,199 01	
Worcester .	Ralph R. Kendall .	900,000 00	407,000 00	4,808 44	32,658 08	9,652 51	2,579 95	7,910 00	65,834 25	20,433 03	1 00	
		\$7,496,936 33	\$5,256,500 00	\$45,299 60	\$112,665 49	\$75,550 14	\$35,329 95	\$52,209 77	\$544,250 80	\$90,884 41	\$100,056 84	

TABLE No. 1. — Returns of County Treasurers for the Year ending December 31, 1926 — Continued.

RECEIPTS.

COUNTY.	Training Schools.	Agricultural Schools.	Hospitals.	Pedlers' Licenses.	Miscellaneous.	SPECIAL ACCOUNTS.			Total Receipts.	Balance on Hand Jan. 1, 1926.	Grand Total.
						Loans.	Dog Licenses and Fines.	Other Accounts.			
Barnstable . . .	-	-	\$14,007 71	\$16 00	\$261 09	\$25,000 00	\$6,212 00	\$113 90	\$371,628 95	\$28,773 24	\$400,402 19
Berkshire . . .	\$337 73	-	-	30 00	994 29	-	14,928 40	-	572,126 93	21,016 26	593,143 19
Bristol . . .	1,835 04	\$76,502 46	113,168 96	192 00	1,733 92	-	45,731 85	19,311 23 ¹	1,550,969 18	81,694 70	1,632,663 88
Dukes County . .	54 74	-	-	-	18 60	-	684 10	-	49,504 91	1,196 16	50,701 07
Essex . . .	10,345 57	99,516 98	199,883 87	392 00	7,053 19 ²	242,500 00 ³	38,542 90	279,123 14 ⁴	3,441,889 71	160,104 52	3,601,994 23
Franklin . . .	-	-	-	16 00	1,228 35	-	9,394 20	-	224,974 40	52,063 02	277,037 42
Hampden . . .	9,272 03	-	17,746 06	90 00	3,674 89	-	30,196 40	-	1,434,564 77	109,840 25	1,544,405 02
Hampshire . . .	-	-	-	16 00	1,637 05	28,084 00	10,562 10	-	537,517 05	52,231 91	589,748 96
Middlesex . . .	24,631 15	-	-	284 00	6,873 27	284,000 00 ⁵	71,814 64	36,973 87 ⁶	3,602,325 75	353,632 07	3,955,957 82
Nantucket . . .	-	-	-	-	41 00	-	627 60	-	14,660 47	99	14,661 46
Norfolk . . .	1,186 84	32,527 97	80,000 00	102 00	4,699 12	-	33,915 20	5,736 16 ⁷	1,487,676 40	82,880 37	1,570,556 77
Plymouth . . .	1,000 88	-	70,000 00	150 00	868 75	82,000 00	27,412 15	1,186 96	1,147,347 88	2,844 31	1,150,192 19
Worcester . . .	5,116 98	-	43,639 94	180 00	2,779 54	-	66,500 84	-	1,569,154 56	115,484 21	1,684,638 77
	\$53,780 96	\$208,547 41	\$538,446 54	\$1,468 00	\$31,863 06	\$661,584 00	\$356,522 38	\$342,445 28	\$16,004,340 96	\$1,061,762 01	\$17,066,102 97

¹ Industrial Farm.² Includes Tremont Trust Co. dividend, \$4,124.23.³ Includes Industrial Farm loan, \$26,500; Haverhill Lower Bridge loan, \$151,000; Agricultural School building loan, \$80,000; Waters River Bridge loan, \$5,000.⁴ Includes Haverhill Lower Bridge assessment, \$247,500; Industrial Farm, \$12,200; Haverhill Lower Bridge receipts, \$238.94; Waters River Bridge loan interest, \$5.77; Bridge Street receipts, \$12,065.49; Prison Industries, \$7,112.94.⁵ Funded debt, \$213,000; Sanatorium (Waltham site), \$71,000.⁶ Sanatorium.⁷ Includes Hull Street Improvement, \$5,510.49; Randolph Hospital site, \$225.67.

TABLE NO. 1. — *Returns of County Treasurers for the Year ending December 31, 1926* — Continued.

EXPENDITURES.

COUNTY.	Interest.	LOANS.			Salaries of County Officers and Assistants, fixed by Law.	Clerical Assistance in County Offices.	Salaries and Expenses, District Courts and Trial Justices.	Care and Support of Prisoners in Jails and Houses of Correction, including Salaries.	Criminal Costs in Superior Courts.	Civil Expenses in Supreme and Superior Courts.	Traveling Expenses, County and Associate Commissioners.
		Serial.	Temporary in Anticipation of Taxes.	Temporary in Anticipation of Reimbursement.							
Barnstable . . .	\$13,743 63	\$40,211 93	\$100,000 00	—	\$12,617 53	\$10,266 47	\$13,066 30	\$10,287 88	\$5,503 47	\$3,170 78	\$874 79
Berkshire . . .	12,394 50	—	175,000 00	—	24,043 41	10,661 64	30,823 38	36,041 65	20,339 70	10,428 36	1,122 88
Bristol . . .	34,556 19	51,000 00	400,000 00	\$113,200 00	40,481 66	46,384 17	99,572 41	79,823 90	37,642 74	52,465 93	703 63
Dukes County . . .	2,289 27	4,000 00	14,000 00	—	4,969 21	815 40	2,048 21	1,428 26	919 88	866 10	133 20
Essex . . .	48,997 44	223,000 00	800,000 00	685,000 00	53,122 28	85,155 95	173,104 59	81,438 72	95,864 19	112,866 12	1,991 44
Franklin . . .	6,165 52	16,000 00	45,000 00	7,971 74	13,866 70	5,600 00	13,309 70	24,351 58	3,343 36	10,982 11	230 87
Hampden . . .	96,867 69	120,000 00	475,000 00	—	40,665 41	57,504 86	88,271 07	79,885 05	26,445 91	74,084 60	883 31
Hampshire . . .	6,248 50	29,000 00	175,000 00	—	16,038 17	7,707 75	22,723 27	21,470 39	33,262 67	5,055 89	870 54
Middlesex . . .	52,433 69	135,000 00	1,000,000 00	50,000 00	68,052 02	236,405 58	257,863 33	186,089 56	245,262 28	163,836 36	1,482 63
Nantucket . . .	359 27	—	—	—	5,504 79	—	1,714 29	269 37	1,258 56	—	26 00
Norfolk . . .	14,549 34	38,123 13	400,000 00	180,000 00	27,450 56	70,806 17	83,000 00	42,976 66	54,244 65	35,934 07	1,666 01
Plymouth . . .	27,340 66	60,500 00	320,000 00	49,800 00	24,112 02	27,571 22	49,317 61	89,017 70	62,702 20	29,093 52	1,484 90
Worcester . . .	8,223 76	—	350,000 00	—	50,947 05	74,269 74	132,583 48	92,063 78	75,292 94	104,698 07	1,913 28
	\$324,169 46	\$716,835 06	\$4,254,000 00	\$1,085,971 74	\$381,870 81	\$633,148 95	\$976,397 64	\$745,144 50	\$662,082 55	\$603,481 91	\$13,383 48

TABLE No. 1. — *Returns of County Treasurers for the Year ending December 31, 1926* — Continued.

EXPENDITURES.

COUNTY.	Medical Examiners and Inquests, Insane.	Auditors, Masters, and Referees.	Building County Buildings.	Repairing, Furnishing, and Improving County Buildings.	Care, Fuel, Lights, and Sup- plies in County Buildings.	Highways, Bridges, and Land Damages.	Law . Libraries.	Training Schools.	Agricul- tural Schools, and County Aid to Agricul- ture.	Hospitals, Sanatoria, etc.	State Reserva- tions.
Barnstable . .	\$2,001 20	\$631 23	-	\$4,415 49	\$13,593 63	\$60,384 66	\$553 11	-	\$11,000 00	\$46,560 91	-
Berkshire . .	5,587 55	1,535 80	-	8,301 09	16,860 27	157,376 52	2,165 53	\$934 59	12,000 00	5,763 32	\$9,000 00
Bristol . .	11,992 99	4,959 28	-	14,996 53	55,907 30	181,670 08	4,800 00	13,356 89	100,575 37	110,000 00	-
Dukes County .	505 06	202 71	-	2,829 29	1,998 48	10,924 04	113 75	849 73	-	-	-
Essex . .	12,823 33	13,531 28	-	27,114 77	65,468 09	241,887 59	10,500 00	52,346 79	151,377 03	190,000 00	-
Franklin . .	1,684 45	1,673 14	-	2,882 14	6,976 60	56,118 42 ¹	1,700 00	-	8,300 00	7,204 17	1,358 66
Hampden . .	9,595 22	15,362 85	\$26,144 67	11,080 21	59,327 36	126,705 10	7,276 75	42,536 20	30,000 00	14,328 23	10,301 41
Hampshire . .	3,160 28	1,815 21	2,829 27	6,953 41	11,731 79	143,127 49	1,200 00	-	9,000 00	4,322 50	1,898 59
Middlesex . .	25,790 12	23,864 70	-	68,925 50	131,958 58	311,915 89	13,500 00	44,995 12	30,000 00	128,218 29	7,000 00
Nantucket . .	316 03	50 00	-	122 94	1,010 35	2,856 26	-	-	-	-	-
Norfolk . .	8,764 58	4,953 15	-	14,712 40	54,992 37	237,842 34	2,000 00	7,264 72	73,931 64	80,000 00	-
Plymouth . .	4,889 79	8,374 77	-	3,845 07	18,881 50	144,454 06	2,550 00	6,300 57	8,000 00	75,000 00	-
Worcester . .	14,872 93	10,471 07	-	12,564 06	48,832 15	280,389 06	9,000 00	19,965 99	30,000 00	73,596 61	20,330 26
	\$101,983 53	\$87,425 19	\$28,973 94	\$178,742 90	\$487,538 47	\$1,955,651 51	\$55,359 14	\$188,550 60	\$464,184 04	\$734,994 03	\$49,888 92

¹ Includes examination of Dams, \$1,526.

TABLE No. 1. — *Returns of County Treasurers for the Year ending December 31, 1926* — Concluded.

EXPENDITURES.

COUNTY.	Pensions.	Miscellaneous.	SPECIAL ACCOUNTS.				Total Expenditures.	Balance on Hand Dec. 31, 1926.	Grand Total.	COUNTY DEBT.		Salary.
			Dog Damages and Refunds.	Highways and Bridges.	County Buildings, etc.	Bonds and Notes.				Due for State and Highways.		
Barnstable .	-	\$2,975 34	\$6,212 00	-	\$25,000 00		\$383,070 35	\$17,331 84	\$400,402 19	\$251,900 00	\$11,746 53	\$945 01
Berkshire .	\$850 00	3,864 15	14,928 40	-	-		569,022 74	24,120 45	593,143 19	-	298,510 97	2,050 15
Bristol .	5,559 19	38,839 06 ¹	48,407 89	-	16,258 20 ²		1,563,153 41	69,510 47	1,632,663 88	258,000 00	446,562 83	3,321 83
Dukes County .	-	364 48	684 10	-	-		49,941 17	759 90	50,701 07	44,831 75	31,757 31	500 00
Essex .	5,095 75	10,011 54 ³	35,744 80	\$161,960 81 ⁴	118,879 67 ⁵		3,457,282 18	144,712 05	3,601,994 23	810,500 00	2,520 52	4,639 04
Franklin .	480 00	1,263 36 ⁶	15,024 17	-	-		251,486 09	25,550 73	277,037 42	46,000 00	128,068 82	1,419 11
Hampden .	3,437 44	12,908 91 ⁷	29,526 40	-	-		1,458,138 65	86,266 37	1,544,405 02	1,374,000 00	149,624 17	4,112 16
Hampshire .	1,065 00	1,131 92	10,562 10	26,724 64	-		542,899 38	46,849 58	589,748 96	79,000 00	133,539 56	1,716 98
Middlesex .	23,422 67	7,463 35 ⁸	65,535 65	37,674 28	149,875 13 ⁹		3,466,564 73	489,393 09	3,955,957 82	919,500 00	14,158 00	4,714 99
Nantucket .	-	175 70	627 60	-	-		14,291 16	370 30	14,661 46	-	-	200 00
Norfolk .	4,007 96	8,465 89 ¹⁰	33,915 20	28,529 64	208 00		1,508,338 48	62,218 29	1,570,556 77	239,558 84	18,553 17	3,094 15
Plymouth .	3,015 00	19,687 51 ¹¹	27,412 15	83,186 96	-		1,146,537 21	3,654 98	1,150,192 19	282,000 00	102,908 18	2,645 38
Worcester .	10,825 37	2,216 58	66,500 84	-	20,196 19		1,515,753 21	108,885 56	1,684,638 77	25,000 00	40,624 96	3,686 64
	\$63,758 38	\$109,367 79	\$355,081 30	\$338,076 33	\$330,417 19		\$15,926,479 36	\$1,139,623 61	\$17,066,102 97	-	-	-

¹ Includes bills of previous year, \$37,105.84.

² Industrial Farm.

³ Includes bills of previous year, \$4,993.24.

⁴ Includes Bridge Street, \$217.94; Haverhill Lower Bridge, \$156,818.22;

⁵ Waders River Bridge, \$4,924.66.

⁶ Includes Agricultural School construction, \$77,515.13; Industrial Farm,

⁷ \$35,865.82; Prison Industries, \$5,498.72.

⁶ Includes bills of previous year, \$839.51.

⁷ Includes bills of previous year, \$9,826.56.

⁸ Includes bills of previous year, \$2,993.22.

⁹ Includes Sanatorium, \$72,922.97.

¹⁰ Includes bills of previous year, \$3,000.

¹¹ Includes bills of previous year, \$16,761.56.

TABLE No. 2. — Returns of Clerks of Courts for the Year ending December 31, 1926.

RECEIPTS.

Clerk of Court.	County.	Writs, Entries, Copies, etc.	Printing Law Cases.	Payments into Court under Statute, etc.	Interest.	From Other Sources.	Balance on Hand Jan. 1, 1926.	Total.
Ruth C. Snow	Barnstable	\$545 85	—	\$4,050 00	\$7 26	—	\$800 00	\$5,403 11
Irving H. Gamwell	Berkshire	1,126 35	\$310 25	4,697 14	39 18	\$60 00	1,019 38	7,252 30
Edwin L. Barney	Bristol	3,974 04	692 50	7,426 00	104 44	30 00	5,107 02	17,334 00
Arthur W. Davis	Dukes County	67 50	—	—	—	—	6 00	73 50
Archie N. Frost	Essex	7,176 05	—	26,738 97	150 89	75 00	12,848 30	46,989 21
Hugh E. Adams	Franklin	1,068 10	—	706 24	16 59	—	2,558 55	4,349 48
Charles M. Calhoun	Hampden	8,518 63	1,913 50	20,990 40	329 03	510 00	12,050 96	44,312 52
Haynes H. Chilson	Hampshire	712 90	120 00	11,845 00	34 69	348 75	2,536 19	15,597 53
Ralph N. Smith	Middlesex	14,009 35	7,753 55	177,135 00	410 48	60 00	22,047 17	221,415 55
John C. Jones	Nantucket	96 70	—	—	—	15 00	—	111 70
Robert B. Worthington	Norfolk	3,957 80	22,561 30	50,415 00	237 63	—	15,602 25	92,773 98
Edward E. Hobart.	Plymouth	2,257 70	901 50	22,386 09	58 73	—	9,794 20	35,398 22
John F. Cronin (Supreme Judicial)	Suffolk	1,559 10	6,827 84	—	654 11	15,285 00	24,921 57	49,247 62
Francis A. Campbell (Superior Civil)	Suffolk	43,355 50	17,712 75	94,189 62	6,149 04	496 95	61,097 74	223,001 60
John P. Manning (Superior Criminal)	Suffolk	283 50	—	110,697 00	657 88	—	48,743 15	169,381 53
Frank L. Dean	Worcester	7,910 00	2,910 00	34,000 64	251 91	615 00	15,978 32	61,665 87
Totals		\$96,619 07	\$61,703 19	\$574,277 10	\$9,101 86	\$17,495 70	\$235,110 80	\$994,307 72

TABLE No. 2. — *Returns of Clerks of Courts for the Year ending December 31, 1926.* — Concluded.

EXPENDITURES.

Clerk of Court.	County.	State Treasurer.	County Treasurer.	Printing Law Cases.	From Amounts held under Statute, etc.	Other Persons.	Balance on Hand Dec. 31, 1926.	Total.	Salary.
Ruth C. Snow	Barnstable	—	\$553 11	—	\$1,550 00	—	\$3,300 00	\$5,403 11	\$2,300 00
Irving H. Gamwell	Berkshire	\$60 00	1,165 53	\$310 25	2,906 29	—	2,810 23	7,252 30	3,200 00
Edwin L. Barney	Bristol	60 00	4,072 48	692 50	7,241 00	—	5,268 02	17,334 00	5,400 00
Arthur W. Davis	Dukes County	—	73 50	—	—	—	—	73 50	1,500 00
Archie N. Frost	Essex	75 00	7,320 94	—	21,650 93	\$6 00	17,936 34	46,989 21	6,000 00
Hugh E. Adams	Franklin	—	1,008 10	—	2,367 07	—	914 31	4,349 48	2,400 00
Charles M. Calhoun	Hampden	510 00	8,901 56	1,859 60	21,139 08	—	11,902 28	44,312 52	5,100 00
Haynes H. Chilson	Hampshire	60 00	1,001 65	120 00	13,345 00	—	1,070 88	15,597 53	2,700 00
Ralph N. Smith	Middlesex	60 00	14,300 19	8,133 80	171,117 30	99 59	27,704 67	221,415 55	6,800 00
John C. Jones	Nantucket	15 00	96 70	—	—	—	—	111 70	1,500 00
Robert B. Worthington	Norfolk	—	4,195 43	22,561 30	47,915 00	—	18,102 25	92,773 98	4,600 00
Edward E. Hobart	Plymouth	—	3,112 27	1,262 00	21,693 50	—	9,330 45	35,398 22	3,600 00
John F. Cronin (Supreme Judicial)	Suffolk	15,030 00	1,559 10	6,737 85	—	731 99	25,188 68	49,247 62	6,800 00
Francis A. Campbell (Superior Civil)	Suffolk	—	43,901 55	17,712 75	62,068 80	10 45	99,308 05	223,001 60	6,800 00
John P. Manning (Superior Criminal)	Suffolk	—	5,566 38	—	141,951 00	—	21,864 15	166,381 53	6,800 00
Frank L. Dean	Worcester	615 00	8,161 91	2,910 00	34,350 11	—	15,628 85	61,665 87	5,900 00
Totals		\$16,485 00	\$105,050 40	\$62,300 05	\$549,295 08	\$848 03	\$260,329 16	\$994,307 72	—

TABLE No. 3. — Returns of Clerks of District and Municipal Courts for the Year ending December 31, 1926.

RECEIPTS.

CLERK.	County and District.	FROM DEFENDANTS, ETC., FOR ACCOUNT OF —				Defendants and County Treasurers.	Depositors in Lieu of Surety and Tender	Writs, Entries, and Other Civil Fees.	Fees not payable to Any Public Authority.	Other Moneys.	Balance on Hand Jan. 1, 1926.	Total.
		State.	County.	Cities or Towns.	Complainants, Informants, or Beneficiaries.							
<i>District Courts.</i>												
Milton L. Baxter, Barnstable town	Barnstable, 1st . . .	\$4,742 50	—	\$4,064 25	\$43 20	\$1,302 97	\$7,319 20	\$595 59	—	\$44 15	\$605 48	\$18,717 34
Charles N. Rogers, Provincetown	Barnstable, 2d . . .	1,252 50	\$10 00	2,102 50	75 00	400 00	5,150 00	327 75	—	69	2,000 00	11,318 44
John Martin, North Adams	Berkshire, Northern . .	1,975 00	—	2,832 00	—	105 00	3,103 00	186 40	\$66 00	—	107 19	8,374 59
Dennis C. Killeen, Great Barrington	Berkshire, Southern . .	1,580 50	100 00	2,252 39	1,347 68	237 60	4,156 00	331 52	—	—	129 49	10,195 18
Leland C. Talbot, Pittsfield	Berkshire, Central . . .	5,714 00	25 00	11,105 00	832 05	1,116 20	36,127 00	1,354 05	410 00	—	6,148 25	62,831 55
Edwin K. McPeck, Adams	Berkshire, 4th . . .	1,364 00	5 00	1,335 00	40 00	200 00	2,499 23	192 95	124 00	—	246 14	6,006 32
John A. Carroll, Lee	Berkshire, Lee . . .	2,450 00	74 20	4,901 61	1,161 17	174 88	10,048 00	154 66	26 00	4 59	60 96	19,056 07
Michael L. Monahan, Williams-town	Berkshire, Williamstown .	525 00	39 00	195 00	—	80 00	50 00	29 20	—	—	24 19	942 39
Frank P. Lincoln, Taunton	Bristol, 1st . . .	7,250 00	23 00	10,312 80	130 00	600 00	6,787 20	821 15	724 00	14 51	964 82	28,227 48
Michael J. Orpen, Fall River	Bristol, 2d . . .	3,915 00	191 28	28,211 20	541 70	865 89	72,063 75	2,788 95	550 00	—	2,239 05	111,960 82
Walter R. Mitchell, New Bedford	Bristol, 3d . . .	11,474 50	204 76	30,174 54	106 00	650 20	39,827 00	2,744 05	—	—	1,526 84	86,707 89
Edwin F. Thayer, Attleboro	Bristol, 4th . . .	5,198 90	158 50	5,698 98	90 72	312 50	15,829 00	593 41	163 00	22 16	781 24	28,848 41
Edwin F. Thayer, Oak Bluffs ¹	Dukes County . . .	1,370 50	50 00	1,938 26	51 00	312 50	600 00	244 35	—	34 80	64 21	4,408 82
Morgan J. McSweeney, Salem	Essex, 1st . . .	8,519 00	150 00	9,031 00	103 40	1,055 08	31,307 73	1,710 25	410 00	26 56	960 65	53,270 67
Earl M. Nelson, Amesbury	Essex, 2d . . .	3,529 50	2 00	5,093 00	—	220 15	6,800 00	220 75	254 00	33 00	—	16,152 40
Robert T. Bamford, Ipswich	Essex, 3d . . .	1,550 00	20 00	1,248 00	—	200 00	1,775 00	87 80	150 00	—	23 69	5,054 49
Brad D. Harvey, Haverhill	Essex, Central Northern .	3,515 00	14 00	8,753 00	—	—	10,041 00	1,181 12	684 00	22 19	153 75	24,364 06
M. Francis Buckley, Gloucester	Essex, Eastern . . .	16,774 00	106 55	5,423 80	674 65	100 00	10,433 00	664 30	330 00	—	518 52	21,211 32
Joseph L. Barry, Lynn	Essex, Southern . . .	3,034 75	73 80	31,920 50	233 61	80 30	6,325 00	4,260 10	1,532 00	571 43	1,172 76	63,383 78
Watkins W. Roberts, Lawrence	Essex, Lawrence . . .	7,980 00	901 03	16,085 00	—	—	127,830 98	2,279 55	—	—	1,922 76	157,832 93
Edward H. Rowell, Newburyport	Essex, Newburyport . .	2,899 00	100 10	3,504 00	—	—	5,124 93	495 41	244 00	11 46	13 00	12,496 30
Charles J. Powell, Peabody	Essex, Peabody . . .	2,555 00	14 42	7,144 00	57 57	831 60	12,167 00	524 10	634 00	8 70	138 00	24,074 39
William S. Allen, Greenfield	Franklin . . .	5,145 00	460 00	6,473 60	144 40	112 20	10,557 50	557 30	244 00	—	431 76	24,125 76
James R. Kimball, Orange	Franklin, Eastern . . .	436 00	—	1,221 00	—	—	700 00	60 35	—	—	95 62	2,512 97
Arthur E. Fitch, Palmer	Hampden, Eastern . . .	5,540 00	80 00	4,030 00	160 00	700 00	9,802 00	101 70	140 00	6 00	—	20,559 70
John F. Buschmann, Westfield	Hampden, Western . . .	5,005 00	—	10,162 45	45 00	800 00	11,558 00	262 85	256 00	29 54	2,333 89	30,452 73

¹ Justice deceased, no Clerk.

TABLE No. 3. — Returns of Clerks of District and Municipal Courts for the Year ending December 31, 1926—Continued.

RECEIPTS.

CLERK.	County and District.	FROM DEFENDANTS, ETC., FOR ACCOUNT OF —				Defendants and County Treasurer	Depositors in Lieu of Surety and Tender	Writs, Entries, and Other Civil Fees.	Fees not Payable to Any Public Authority.	Other Moneys.	Balance on Hand Jan. 1, 1926.	Total.
		State.	County.	Cities or Towns.	Complainants, Informants, or Beneficiaries.							
<i>District Courts — Con.</i>												
Joseph A. Nowak, Chicopee	Hampden, Chicopee	\$4,030 00	\$83 00	\$8,040 00	\$347 56	\$300 00	\$12,945 00	\$548 95	\$380 00	—	\$1,121 00	\$57,795 51
Clement E. Ducharme, Holyoke	Hampden, Holyoke	5,997 00	2,150 00	25,319 00	1,227 80	6 20	95,550 97	1,412 88	382 00	—	6,857 44	138,981 29
Wayland E. James, Springfield	Hampden, Springfield	40,825 00	1,840 00	53,201 35	492 00	—	78,466 50	6,483 85	—	538 65	5,156 09	186,723 41
John A. Croser, Northampton	Hampshire	8,605 50	297 05	14,657 70	14 05	834 80	42,089 41	1,039 50	562 00	80 22	5,200 00	74,280 23
J. Gardner Lincoln, Ware	Hampshire, Eastern	5,995 00	—	2,855 00	—	150 00	1,250 00	55 10	24 00	84	608 00	5,537 94
Daniel C. Parsons, Ayer	Middlesex, 1st Northern	2,987 00	—	3,490 00	595 12	213 60	1,790 00	107 34	—	24 95	134 68	9,432 69
Frank F. Gerry, Framingham	Middlesex, 1st Southern	3,455 00	37 01	3,506 00	15 00	240 00	2,546 59	1,110 27	701 00	—	1,620 59	12,530 46
Wilfred B. Tyler, Malden	Middlesex, 2d Eastern	13,615 50	102 00	30,503 50	85 00	147 00	34,448 36	6,779 37	288 00	50 58	731 00	88,031 45
William J. Bannan, Waltham	Middlesex, 2d Eastern	12,258 50	95 00	11,697 00	—	—	10,185 00	2,405 25	1,920 00	126 73	8,903 72	37,804 33
William A. Forbes, Cambridge	Middlesex, 3d Eastern	16,172 50	5,812 70	23,675 50	1,122 38	—	136,700 00	8,412 80	1,920 00	126 73	8,903 72	203,836 33
Arthur E. Gage, Woburn	Middlesex, 4th Eastern	11,119 00	5 00	4,664 25	—	613 60	2,400 00	1,300 55	166 00	65 52	60 40	19,870 81
Edward F. Loughlin, Concord	Middlesex, Central	4,675 00	98 00	7,394 47	25 00	—	5,004 00	3,215 14	110 00	22 50	111 70	18,682 31
Edward W. Trull, Lowell	Middlesex, Lowell	10,973 00	20 00	41,420 13	1,689 55	147 59	38,906 00	3,215 14	786 00	420 11	5,390 40	102,868 01
J. F. J. Otterson, Marlborough	Middlesex, Marlborough	2,147 00	10 00	5,365 00	—	100 00	4,739 00	319 55	200 00	34 20	240 67	13,155 42
Norman S. Tripp, Natick	Middlesex, Natick	2,125 00	—	1,027 35	—	—	4,085 00	316 36	186 00	15 00	491 04	8,248 75
Daniel H. Bradley, Somerville	Middlesex, Somerville	5,595 00	79 39	30,297 50	75 00	—	26,446 45	3,659 73	388 00	—	3,206 25	69,747 34
Newton	Middlesex, Newton	8,575 00	20 00	4,795 50	142 89	98 97	21,053 00	1,687 60	758 00	24 28	429 05	37,584 29
Reginald T. FitzRandolph, Nantucket	Nantucket	925 00	10 00	1,610 00	—	50 00	236 78	74 95	—	—	31 18	2,937 91
Francis J. Squires, Dedham	Norfolk, Northern	7,672 50	5 00	5,319 50	180 00	800 00	30,502 00	1,127 32	244 00	—	4,575 00	50,425 32
Michael F. Ward, Stoughton	Norfolk, Southern	3,255 00	—	2,403 00	—	600 00	300 00	332 35	70 00	—	3,054 63	10,014 98
Lawrence W. Lyons, Quincy	Norfolk, Eastern	20,764 00	105 00	11,934 00	70 00	164 93	46,461 00	4,537 06	370 00	940 02	1,995 60	96,341 61
Lee C. Abbott, Walpole	Norfolk, Western	5,392 00	15 00	9,950 00	30 00	800 00	9,940 00	519 55	160 00	39 80	4,442 00	31,288 35
Herbert L. Pratt, Abington	Plymouth, 2d	17,813 00	—	14,101 50	262 94	815 00	24,597 00	901 35	754 00	99 80	—	56,344 59
John E. Miles, Plymouth	Plymouth, 3d	4,744 50	140 00	2,602 88	175 00	—	3,497 30	515 20	88 00	1 00	795 17	12,559 05
Harold W. Hurley, Wareham	Plymouth, 4th	5,620 00	25 00	5,591 00	150 00	500 00	1,750 00	221 50	—	7 03	—	13,864 53
Charles F. King, Brockton	Plymouth, Brockton	6,803 00	440 00	12,630 00	385 28	2,404 80	42,356 02	1,991 66	1,178 00	40 51	4,819 27	72,998 03
Joseph M. Curley, Chelsea	Suffolk, Chelsea	10,738 00	—	10,910 21	92 90	403 21	54,925 00	1,350 10	1,250 00	36 00	240 94	89,178 87
M. Alan Moore, Gardner	Worcester, 1st Northern	5,062 00	15 00	4,270 00	—	11 20	1,547 00	413 69	—	—	200 00	11 20
Francis E. Cassidy, Webster	Worcester, 1st Southern	3,285 00	254 88	3,646 30	100 00	100 00	7,015 00	275 85	30 00	22 55	4,901 96	20 32
Wesley C. Webster, Uxbridge	Worcester, 2d Southern	3,285 00	367 50	4,639 22	—	600 00	9,236 00	154 34	—	16 90	—	18 34
Charles W. Gould, Milford	Worcester, 3d Southern	1,537 50	13 40	1,017 10	18 40	—	2,313 00	232 33	116 00	30 76	1,236 09	6,514

Francis X. Reilly, Westborough	1,520 50	1,242 50	1,738 05	10 00	100 00	2,920 00	145 85	-	18 00	95 82	7,790 72
Charles Mayberry, Clinton	4,215 00	90 00	1,834 00	7 22	135 74	6,670 84	187 00	284 00	-	336 01	13,769 81
Henry Y. Simpson, Worcester	14,727 50	677 78	17,340 50	200 00	-	95,860 50	7,702 10	1,046 00	-	2,042 50	139,596 88
Howard C. Boulton, Brookfield	2,515 00	120 00	4,598 50	50 00	350 00	9,565 04	228 30	224 00	13 34	805 29	18,469 47
Peter F. Ward, Fitchburg	5,541 00	64 00	4,282 00	249 68	400 00	13,627 00	720 16	510 00	69 00	708 01	26,170 85
James F. Colburn, Leominster	3,272 00	-	2,883 00	-	200 00	12,903 00	277 85	346 00	3 98	84 86	19,970 69
Arthur F. Evans, Winchendon	541 00	6 00	730 00	25 00	50 00	625 00	49 80	-	7 80	115 70	2,150 30
<i>Municipal Courts.</i>											
Edward J. Lord (Criminal), Boston	10,878 00	-	104,294 80	628 20	-	476,206 00	145 00	-	255 76	14,515 00	606,922 76
William F. Donovan (Civil), Boston	-	-	-	-	-	-	-	-	-	-	-
John S. C. Nicholls, East Boston ²	3,990 00	-	14,804 00	75 00	-	17,352 55	49,955 77	-	62 19	5,482 07	72,852 58
Adrian B. Smith, South Boston	10,964 00	-	32,521 00	125 00	-	57,820 00	822 45	-	316 79	3,886 00	81,714 24
Mark E. Smith, Charlestown	4,481 00	-	20,903 40	42 00	-	36,069 00	405 71	-	107 13	-	80,191 84
Maurice J. O'Connell, Roxbury	21,953 00	-	51,311 61	165 00	-	64,504 00	4,625 80	1,398 00	770 46	11,792 82	114,517 48
George B. Stebbins, W. Roxbury	15,527 50	150 00	12,389 50	69 00	-	84,900 00	1,791 53	-	-	2,475 00	162,596 64
Alpheus Safford, Dorchester	15,890 00	-	8,655 50	986 94	-	89,273 00	641 55	-	239 15	5,649 24	123,929 94
Daniel F. Cunningham, Brighton	8,126 50	-	8,806 39	10 00	447 60	40,210 00	2,062 40	-	-	470 00	68,214 84
Paul F. Perkins, Brookline	5,950 00	-	3,347 50	-	-	30,734 00	704 35	500 00	44 66	1,775 00	51,142 50
Charles W. M. Williams (Juv.), Boston	-	-	267 95	-	-	21,786 00	2,310 50	468 00	29 98	731 45	34,623 43
Suffolk, Boston	\$506,319 65	\$17,252 85	\$875,734 54	\$15,707 06	\$22,156 91	\$2,294,238 83	\$147,445 59	\$22,828 00	\$5,493 97	\$145,146 62	\$4,052,384 02

¹ Justice, no Clerk.

² East Boston is a District Court, but is tabulated here for convenience.

TABLE No. 3. — Returns of Clerks of District and Municipal Courts for the Year ending December 31, 1923 — Continued.

EXPENDITURES.

CLERK.	County and District.	State Treasurer.	County Treasurer.	City or Town Treasurers.	Complainants, Informants, or Beneficiaries.	Officers.	Witnesses.	Fees retained.	Other Persons.	Balance on Hand Dec. 31, 1926.	Total.	Salary.
<i>District Courts.</i>												
Milton L. Baxter, Barnstable	Barnstable, 1st	\$4,742 50	\$139 36	\$3,866 82	\$43 20	\$197 43	\$1,894 35	—	\$6,028 20	\$1,805 48	\$18,717 34	\$1,650 00
Charles N. Rogers, Provincetown	Barnstable, 2d	1,252 50	301 24	2,002 50	75 00	100 00	437 20	—	7,150 00	—	11,318 44	1,425 00
John Martin, North Adams	Berkshire, Northern	1,975 00	186 40	2,832 00	—	—	89 40	\$66 00	2,803 00	422 79	8,374 59	1,800 00
Dennis C. Killen, Great Barrington	Berkshire, Southern	1,580 50	491 52	1,915 12	1,347 68	337 27	244 00	—	4,253 00	26 00	10,195 18	1,350 00
Leland C. Talbot, Pittsfield	Berkshire, Central	8,006 00	1,800 27	12,654 93	832 05	845 11	1,042 30	410 00	36,450 89	700 00	62,831 55	2,775 00
Edwin K. McPeck, Adams	Berkshire, 4th	1,364 00	197 05	1,335 00	40 00	40 00	240 70	124 00	2,239 23	405 44	6,006 32	1,500 00
John A. Carroll, Lee	Berkshire, Lee	2,450 00	271 46	4,309 27	1,161 17	596 93	193 24	26 00	10,048 00	—	19,066 07	1,350 00
Michael L. Monahan, Williamstown	Berkshire, Williamstown	595 00	68 20	107 37	—	87 63	48 20	—	50 00	55 99	942 39	990 00
Frank P. Lincoln, Taunton	Bristol, 1st	7,250 00	37 51	9,669 41	130 00	1,243 39	1,467 90	724 00	6,412 90	2,292 37	28,227 48	2,700 00
Michael J. Orpen, Fall River	Bristol, 2d	3,915 00	191 28	23,968 47	541 70	2,825 73	3,532 35	550 00	72,339 85	1,566 96	111,966 82	4,050 00
Walter R. Mitchell, New Bedford	Bristol, 3d	11,474 50	204 76	27,246 81	106 00	2,927 73	3,267 13	—	39,924 00	—	86,707 89	4,275 00
Edwin F. Thayer, Attleborough	Bristol, 4th	5,198 90	180 66	5,608 98	90 72	—	951 70	163 00	15,938 00	626 45	28,848 41	2,250 00
Morgan J. McSwaney, Salem	Dukes County	1,370 50	75 70	1,390 52	47 00	582 54	181 85	—	603 30	157 41	4,408 82	1,000 00
Earl M. Nelson, Amesbury	Essex, 1st	8,516 00	8,449 42	5,093 00	103 40	581 58	1,751 71	410 00	29,657 73	2,455 76	53,270 67	3,225 00
Robert T. Bamford, Ipswich	Essex, 2d	3,520 50	—	1,164 93	—	—	427 00	254 00	6,833 00	15 90	16,152 40	1,800 00
Brad D. Harvey, Haverhill	Essex, 3d	3,515 00	—	8,704 68	—	83 07	281 40	150 00	1,779 00	46 00	5,054 49	1,050 00
N. Francis Buckley, Gloucester	Essex, Central Northern	3,634 75	106 55	5,297 16	—	48 32	424 40	684 00	9,153 00	447 66	24,364 06	2,775 00
Joseph L. Barry, Lynn	Essex, Eastern	16,774 00	3,890 95	31,729 33	674 65	126 64	708 60	330 00	10,318 00	509 62	21,211 32	1,950 00
Edward W. Roberts, Lawrence	Essex, Southern	7,980 00	330 53	16,606 90	215 49	191 17	2,125 68	1,532 00	7,967 00	20 00	63,383 78	3,900 00
Charles H. Rowell, Newburyport	Essex, Lawrence	2,899 00	371 92	3,504 00	—	78 10	2,314 46	—	118,657 60	11,049 85	157,892 93	3,900 00
William S. Allen, Greenfield	Essex, Peabody	5,145 00	467 13	7,021 15	57 57	122 85	921 69	634 00	5,124 93	29 55	12,406 30	1,725 00
James R. Kimball, Orange	Franklin, Eastern	436 00	—	1,125 45	144 40	—	676 25	244 00	10,350 00	1,243 00	24,074 39	1,725 00
Arthur E. Fitch, Palmer	Franklin, Western	5,540 00	145 85	1,874 66	160 00	2,161 34	735 85	140 00	9,402 00	380 90	20,559 70	1,725 00
John F. Buschmann, Westfield	Hampden, Eastern	4,325 00	5 00	8,462 28	15 00	400 51	1,157 51	236 00	11,559 00	4,272 43	30,452 73	1,800 00
Joseph A. Nowak, Chicopee	Hampden, Chicopee	4,630 00	132 24	8,040 00	378 56	—	889 71	380 00	42,345 00	1,600 00	57,795 51	2,325 00

Clement E. Ducharme, Holyoke	5,907 00	3,208 03	24,819 72	1,432 80	499 28	383 05	382 00	94,414 15	7,867 26	138,981 29	2,775 00
Wayland V. James, Springfield	40,825 00	7,433 23	53,186 20	492 00	21 15	927 27	-	74,644 24	9,200 35	186,723 44	4,500 00
John A. Crosier, Northampton	8,605 50	534 77	12,151 90	14 05	2,905 80	1,668 80	562 00	46,110 41	2,127 00	74,280 23	2,925 00
J. Gardner Lincoln, Ware	560 00	54 74	3,127 90	-	315 10	113 00	24 00	1,250 00	93 20	5,637 94	1,275 00
Daniel C. Parry, Ayer	2,987 00	-	3,286 00	595 12	228 95	486 24	-	1,790 00	59 38	9,432 69	1,650 00
Middlesex, 1st Northern	3,455 00	-	2,889 05	15 00	616 95	1,112 72	-	3,481 59	960 15	12,630 46	1,950 00
Middlesex, 1st Southern	13,615 50	3,609 73	29,838 74	-	754 76	3,413 64	701 00	34,823 08	1,185 00	88,031 45	4,500 00
Middlesex, 2d Eastern	12,268 50	1,496 58	11,434 64	85 00	262 36	1,113 25	288 00	9,475 00	1,391 00	37,804 33	2,850 00
Middlesex, 2d Western	16,172 50	8,652 53	18,142 10	1,338 09	5,533 40	5,849 70	1,920 00	136,160 00	10,068 01	203,836 31	4,500 00
Middlesex, 3d Eastern	11,119 00	1,005 00	4,664 25	-	807 65	477 70	166 00	2,400 00	38 86	19,870 81	2,700 00
Middlesex, 4th Eastern	4,675 00	-	6,609 32	25 00	807 65	1,259 65	110 00	5,005 20	190 49	18,682 31	2,025 00
Middlesex, Central	10,973 00	3,870 00	37,838 19	1,689 55	3,581 94	2,118 69	786 00	36,306 00	5,704 64	102,868 01	3,900 00
Middlesex, Lowell	2,147 00	310 00	5,365 00	-	-	528 65	200 00	4,476 56	128 21	13,155 42	1,800 00
Middlesex, Marlborough	2,125 00	204 56	898 50	-	128 85	111 80	186 00	4,313 00	281 04	8,248 75	1,375 00
Middlesex, Natick	5,595 00	3,091 73	30,199 26	75 00	98 24	647 41	388 00	28,421 45	1,231 25	69,747 34	3,375 00
Middlesex, Somerville	-	-	-	-	-	-	-	-	-	-	-
Middlesex, Newton	8,575 00	902 60	4,462 97	136 09	332 53	1,024 50	758 00	20,459 75	932 85	37,584 29	2,625 00
Reginald T. FitzRandolph ²	-	-	-	-	-	-	-	-	-	-	-
Nantucket	925 00	84 95	1,610 00	-	-	34 30	-	240 78	42 88	2,937 91	1,200 00
Norfolk, Northern	7,672 50	980 67	5,237 50	180 00	82 00	951 65	244 00	34,577 00	500 00	50,425 32	2,625 00
Norfolk, Southern	4,060 00	435 80	3,319 03	105 00	115 60	454 38	70 00	574 30	380 87	10,014 98	1,725 00
Norfolk, Eastern	29,764 00	1,926 05	9,030 17	70 00	2,875 28	2,960 55	370 00	46,294 01	3,051 55	96,341 61	3,675 00
Norfolk, Western	6,169 00	387 72	12,875 47	90 00	239 53	856 55	160 00	9,704 33	805 75	31,288 35	2,100 00
Plymouth, 2d	17,813 00	2,317 39	11,066 23	262 94	3,035 27	980 51	754 00	23,104 00	11 25	50,344 59	2,400 00
Plymouth, 3d	4,744 50	140 00	2,098 27	175 00	505 61	446 70	88 00	4,096 30	354 67	12,559 05	1,875 00
Plymouth, 4th	5,620 00	-	4,346 38	150 00	1,244 62	679 80	-	1,753 00	70 73	13,864 53	1,875 00
Plymouth, Wrentham	6,803 00	3,510 46	11,508 76	385 28	1,111 24	1,326 06	1,178 00	45,961 67	1,213 62	72,998 03	3,150 00
Charles F. King, Brockton	10,738 00	-	10,807 24	92 90	102 97	2,110 26	1,250 00	56,705 00	372 50	82,178 87	3,150 00
Suffolk, Chelsea	5,062 00	302 25	3,821 54	-	448 46	141 85	-	1,683 00	95 79	11,554 80	2,250 00
Worcester, 1st Northern	5,622 50	560 00	5,433 36	100 00	-	259 22	30 00	7,258 55	1,063 82	20,327 54	2,325 00
Worcester, 1st Southern	3,285 00	509 78	3,246 92	-	-	714 95	-	9,133 00	103 00	18,384 98	1,875 00
Worcester, 2d Southern	1,537 80	20 23	858 63	18 40	139 30	226 90	116 00	3,453 45	125 00	6,514 98	1,725 00
Worcester, 3d Southern	1,441 00	1,147 00	1,093 01	-	158 47	290 72	-	2,938 00	593 19	7,790 72	1,575 00
Worcester, 1st Eastern	4,215 00	240 35	1,568 14	7 22	285 86	136 65	284 00	6,970 84	21 75	13,759 81	1,800 00
Worcester, 2d Eastern	14,727 50	7,735 76	16,523 93	200 00	816 57	1,459 62	1,046 00	94,751 50	2,336 00	139,596 88	4,500 00
Worcester, Central	2,740 00	345 94	4,424 74	50 00	144 09	702 15	224 00	9,157 00	681 58	18,469 47	1,725 00
Worcester, Western	5,541 00	76 00	4,173 77	238 88	108 23	1,235 58	510 00	13,181 00	1,106 39	26,170 85	2,475 00
Worcester, Fitchburg	3,272 00	281 83	2,686 87	-	196 13	213 17	346 00	12,503 00	471 60	19,970 69	1,800 00
Worcester, Leominster	541 00	155 80	612 22	25 00	117 78	98 50	-	525 00	75 00	2,150 30	1,050 00
Worcester, Winchendon	-	-	-	-	-	-	-	-	-	-	-

1 Justice deceased, no clerk.

2 Justice; no Clerk.

TABLE No. 3. — Returns of Clerks of District and Municipal Courts for the Year ending December 31, 1926 — Concluded.

EXPENDITURES.

Clerk.	County and District.	State Treasurer.	County Treasurer.	City or Town Treasurers.	Complainants, Informants, or Beneficiaries.	Officers.	Witnesses.	Fees retained.	Other Persons.	Balance on Hand Dec. 31, 1926.	Total.	Salary.
<i>Municipal Courts.</i>												
Edward J. Lord (Criminal) Boston	Suffolk, Boston	\$10,878 00	\$10,255 76	\$104,294 80	\$628 20	—	—	—	\$468,746 00	\$12,120 00	\$606,922 76	\$5,000 00
William F. Donovan (Civil), Boston	Suffolk, Boston	—	49,232 85	—	—	—	—	—	16,831 40	6,788 33	72,852 58	5,600 00
John S. C. Nicholls, E. Boston	Suffolk, East Boston	3,990 00	866 84	14,495 81	75 00	\$308 19	\$453 40	—	59,009 00	2,516 00	81,714 24	3,150 00
Adrian B. Smith, So. Boston	Suffolk, South Boston	10,964 00	650 24	31,097 06	125 00	37 24	1,386 70	—	35,881 60	50 00	80,191 84	2,925 00
Mark E. Smith, Charlestown	Suffolk, Charlestown	5,561 00	5,228 05	30,590 78	42 00	135 49	544 00	—	62,060 11	8,958 05	114,517 48	3,000 00
Maurice J. O'Connell, Roxbury	Suffolk, Roxbury	21,953 50	3,540 60	47,264 06	165 00	1,697 95	2,349 80	\$1,398 00	82,305 93	3,320 00	162,506 64	4,500 00
George B. Stebbins, W. Roxbury	Suffolk, West Roxbury	15,527 50	789 10	10,724 78	60 00	430 32	1,706 75	—	92,699 60	1,991 89	123,929 94	3,375 00
Alpheus Sanford, Dorchester	Suffolk, Dorchester	15,890 00	1,339 70	8,210 50	986 94	445 00	662 70	—	40,180 00	500 00	68,214 84	4,200 00
Daniel F. Cunningham, Brighton	Suffolk, Brighton	8,120 50	195 61	8,640 52	10 00	165 87	241 00	500 00	31,039 00	1,470 00	51,142 50	2,475 00
Paul F. Perkins, Brookline	Suffolk, Brookline	—	1,858 65	3,005 52	—	341 98	481 83	468 00	21,036 00	1,481 45	34,623 43	2,325 00
Charles W. M. Williams (Juv.), Boston	Suffolk, Boston	—	—	240 40	—	—	—	—	450 00	134 05	830 45	3,750 00
		\$512,436 65	\$142,204 52	\$835,790 91	\$16,304 05	\$46,129 70	\$71,814 61	\$22,828 00	\$2,277,142 43	\$127,733 15	\$4,052,384 02	—

¹ East Boston is a District Court, but is tabulated here for convenience.

TABLE No. 4. — Returns of Trial Justices for the Year ending December 31, 1926.

RECEIPTS.

TRIAL JUSTICES.	FROM DEFENDANTS FOR ACCOUNT OF —				Witness Account.	Depositors in Lieu of Surety.	Fees not Payable to Any Public Authority.	Other Moneys	Balance on Hand Jan. 1, 1926	Total.
	State.	County.	City or Town.	Complainants, Informants, or Beneficiaries.						
<i>Essex County.</i>										
Golver J. Stone, Andover	\$1,388 00	—	\$735 00	—	\$25 00	—	—	—	—	\$2,148 00
Moses S. Case, Marblehead	1,360 00	—	210 00	—	—	\$140 00	—	\$2 50	\$32 09	1,744 59
Walter H. Southwick, Nahant	849 00	—	949 50	—	200 20	—	—	—	11 90	2,010 60
William E. Ludden, Saugus	2,592 50	\$105 00	1,657 50	—	65 50	75 00	—	—	—	4,495 50
Cornelius J. Mahoney, North Andover . .	523 00	—	587 00	—	124 00	850 00	—	72	—	2,084 72
<i>Hampden County.</i>										
George B. Haas, Ludlow	2,869 00	147 35	5,500 50	\$97 00	027 40	5,681 00	—	50 00	3,092 37	18,064 62
<i>Middlesex County.</i>										
Daniel J. Riley, Hopkinton	145 00	40 00	115 00	20 50	15 50	350 00	—	—	20 00	706 00
Fred E. Morris, Hudson	975 00	10 00	370 00	—	—	900 00	\$12 00	—	148 10	2,415 10
<i>Worcester County.</i>										
John L. Smith, Barre	180 00	—	\$53 60	46 40	100 00	—	—	—	497 96	1,677 96
Dennis Healey, Hardwick	250 00	40 00	3,676 00	—	30 10	25 00	—	108 35	248 74	4,378 19
Totals	\$11,131 50	\$342 35	\$14,654 10	\$163 90	\$1,187 70	\$8,021 00	\$12 00	\$161 57	\$4,051 16	\$39,725 28

TABLE No. 4. — *Returns of Trial Justices for the Year ending December 31, 1926* — Concluded.

EXPENDITURES.

TRIAL JUSTICES.	State Treas- urer.	County Treas- urer.	City or Town Treas- urers.	Complain- ants, In- formants, or Bene- ficiaries.	Officers.	Witnesses.	Fees Retained.	Other Persons.	Balance on Hand Dec. 31, 1926.	Total.	Salary.
<i>Essex County.</i>											
Colver J. Stone, Andover	\$1,338 00	-	\$705 00	-	-	\$11 00	-	-	\$94 00	\$2,148 00	\$500 00
Moses S. Case, Marblehead	1,360 00	-	118 50	-	\$94 00	15 60	-	\$140 00	16 49	1,744 59	1,000 00
Walter H. Southwick, Nahant	849 00	-	949 50	-	-	104 20	-	-	107 90	2,010 60	1,200 00
William E. Ludden, Saugus	2,592 50	\$180 00	1,657 50	-	-	65 50	-	-	-	4,495 50	1,000 00
Cornelius J. Mahoney, No. Andover	523 00	100 00	50 00	-	-	58 50	-	700 00	653 22	2,084 72	300 00
<i>Hampden County.</i>											
George B. Haas, Ludlow	4,069 00	144 88	6,913 50	\$107 00	137 00	647 63	-	5,731 00	224 61	18,064 62	500 00
<i>Middlesex County.</i>											
Daniel J. Riley, Hopkinton	155 00	40 00	115 00	20 50	-	15 50	-	350 00	10 00	706 00	100 00
Fred E. Morris, Hudson	975 00	10 00	334 12	-	35 88	12 50	\$12 00	1,000 00	35 60	2,415 10	500 00
<i>Worcester County.</i>											
John L. Smith, Barre	310 00	5 00	968 96	31 40	247 60	62 21	-	-	52 79	1,677 96	300 00
Dennis Healey, Hardwick	145 00	288 74	3,371 50	-	411 50	31 45	-	25 00	105 00	4,378 19	250 00
Totals	\$12,316 50	\$768 62	\$15,183 58	\$248 90	\$925 98	\$1,024 09	\$12 00	\$7,946 00	\$1,299 61	\$39,725 28	-

TABLE NO. 5. — Returns of Registers of Probate for the Year ending December 31, 1926.

REGISTER.	County.	RECEIPTS.				EXPENDITURES.				
		Probate Fees, Cer- tificates, Copies, etc.	From All Other Sources.	Balance on Hand Jan. 1, 1926.	Total.	State Treasurer.	All Other Persons.	Balance on Hand Dec. 31, 1926.	Total.	Salary.
Charles S. Morrill	Barnstable	\$1,190 53	\$222 87	—	\$1,413 40	\$1,190 53	\$222 87	—	\$1,413 40	\$3,375 00
William S. Morton	Berkshire	1,615 90	81 00	—	1,696 90	1,615 90	81 00	—	1,696 90	3,750 00
Guilford C. Hathaway	Bristol	4,215 35	1,041 67	—	5,257 02	4,222 02	1,035 00	—	5,257 02	4,875 00
Mary W. Wippenney	Dukes County	323 75	9 00	\$46 50	379 25	352 25	27 00	—	379 25	2,250 00
Horace H. Atherton, Jr.	Essex	6,507 73	1,677 00	1,631 94	9,816 67	5,332 74	1,761 00	\$2,722 93	9,816 67	5,250 00
John C. Lee	Franklin	832 10	676 00	—	1,508 10	832 10	676 00	—	1,508 10	3,375 00
John A. Denison	Hampden	3,415 10	18 00	—	3,433 10	3,415 10	18 00	—	3,433 10	4,875 00
Albert E. Addis	Hampshire	727 30	227 00	245 45	1,199 75	751 35	156 00	292 40	1,199 75	3,375 00
Loring P. Jordan	Middlesex	14,257 55	2,518 46	3,819 78	20,595 79	12,974 42	2,652 00	4,969 37	20,595 79	6,200 00
John J. Garduer, 2d	Nantucket	43 30	50 00	—	93 30	72 30	21 00	—	93 30	2,250 00
Thomas V. Nash	Norfolk	5,286 50	723 00	—	6,009 50	5,289 48	720 02	—	6,009 50	4,500 00
Sumner A. Chapman	Plymouth	2,237 22	486 00	436 17	3,159 39	1,856 96	485 00	817 43	3,159 39	3,750 00
Arthur W. Sullivan	Suffolk	11,726 99	5,172 10	3,535 53	20,434 62	12,070 95	3,786 00	4,577 67	20,434 62	6,500 00
Leon E. Felton	Worcester	5,599 30	1,374 00	—	6,973 30	5,599 30	1,374 00	—	6,973 30	5,250 00
Totals		\$57,978 62	\$14,276 10	\$9,715 37	\$81,970 09	\$55,575 40	\$13,014 89	\$13,379 80	\$81,970 09	—

TABLE No. 6. — Returns of Registers of Deeds for the Year ending December 31, 1926.

REGISTER.		County.	District.	RECEIPTS.							EXPENDITURES.			
Copies.	Plans.			Dis- charges.	Attach- ments.	Record- ing.	Other Monies.	Balance on hand Jan. 1, 1926.	Total.	County Treasurer.	Balance on Hand Dec. 31, 1926.	Total.	Salary.	
John A. Holway	\$154 25	\$470 50	\$69 25	\$164 50	\$13,653 81	-	-	\$14,812 31	\$14,812 31	-	\$14,812 31	\$3,135 84		
Arthur W. Safford	71 50	26 00	42 50	54 50	2,721 35	-	-	2,915 85	2,915 85	-	2,915 85	2,546 50		
Walter S. Diekie	87 50	23 50	40 00	120 40	7,228 20	-	-	7,499 60	7,499 60	-	7,499 60	3,042 92		
Malcolm Douglas	8 00	11 00	322 00	54 50	1,180 17	-	\$79 20	1,654 87	1,656 77	\$88 10	1,654 87	1,803 89		
Enos D. Williams	276 00	169 00	560 50	221 00	11,724 85	\$8 78	-	12,960 13	12,960 13	-	12,960 13	3,170 59		
James P. McCrohan	210 00	683 00	487 50	16,632 80	37 09	9 40	-	19,190 89	19,190 89	-	19,190 89	4,203 00		
William C. Gray	362 75	141 00	158 50	321 75	11,116 95	9 40	-	12,110 35	12,110 35	-	12,110 35	3,535 27		
Philip J. Norton	24 95	105 50	105 85	34 50	1,327 90	-	-	1,598 70	1,598 70	-	1,598 70	1,719 20		
John P. Mulholland	207 25	172 00	227 00	330 50	10,398 90	43	-	11,336 08	11,336 08	-	11,336 08	3,580 39		
Moody Kimball	861 85	1,173 50	904 00	864 00	45,473 70	34 35	-	49,311 40	49,311 40	-	49,311 40	6,337 23		
William Blake Allen	172 20	247 50	117 80	229 00	7,152 45	-	-	7,918 95	7,918 95	-	7,918 95	3,039 22		
James D. Norton	809 65	481 00	1,042 50	1,304 50	49,402 73	74 05	-	53,114 43	53,114 43	-	53,114 43	6,500 00		
Charles H. Chase	44 90	232 00	433 50	276 00	8,156 45	-	-	9,142 85	9,142 85	-	9,142 85	2,978 87		
William C. Purcell	207 35	444 00	219 30	460 50	12,946 90	-	-	14,279 05	14,279 05	-	14,279 05	4,429 22		
Thomas Leighton, Jr.	1,774 90	3,076 00	1,785 50	2,270 50	125,804 10	114 16	11,091 16	146,006 32	135,662 06	1 00	146,006 32	7,054 92		
Lauriston Bunker	16 00	38 00	6 50	6 50	706 10	-	-	760 60	699 65	66 95	760 60	1,629 39		
Walter W. Chambers	1,108 00	1,844 25	62 00	1,641 08	50,778 97	35 07	4,366 05	59,835 42	55,804 09	3,971 33	59,835 42	6,255 33		
John B. Washburn	396 40	608 00	470 50	439 50	28,265 70	-	2,314 55	32,514 65	30,269 45	2,245 20	32,514 65	4,760 40		
William T. A. Fitzgerald	2,158 55	2,054 00	2,570 50	3,530 50	120,864 05	525 46	-	131,703 06	131,703 06	-	131,703 06	7,485 92		
Chester S. Davis	699 20	792 05	1,064 00	1,583 50	51,485 45	38 55	4,583 02	60,245 77	56,282 51	3,963 26	60,245 77	6,500 00		
David H. Merriam	132 90	183 25	7 50	329 00	8,728 40	6 95	-	9,388 00	8,586 45	801 55	9,388 00	3,159 93		
Totals	\$10,098 10	\$12,953 05	\$11,351 20	\$14,743 73	\$585,839 93	\$884 29	\$22,434 98	\$658,305 28	\$636,824 23	\$21,481 05	\$658,305 28	-		

TABLE No. 7. — Returns of the Recorder and Assistant Recorders of the Land Court for the Year ending December 31, 1926.

RECORDER AND ASSISTANT RECORDERS.	County.	District.	RECEIPTS.		Total.	EXPENDITURES.					Salary.
			From All Sources.	Balance on Hand Jan. 1, 1926.		State Treasurer.	County Treasurer.	Peti- tioners and Others.	Balance on Hand Dec. 31, 1926.	Total.	
<i>Recorder.</i> Charles A. Southworth .	.	.	\$88,494 94	\$49,040 78	\$137,535 72	\$74,194 72	-	\$8,502 24	\$54,838 76	\$137,535 72	\$6,500 00
<i>Assistant Recorders.</i> John A. Holway .	Barnstable	.	\$1,346 75	-	1,346 75	-	\$1,346 75	-	-	1,346 75	-
Arthur W. Safford .	Berkshire	Northern	29 25	-	29 25	-	29 25	-	-	29 25	-
Walter S. Dickie .	Berkshire	Middle	423 40	-	423 40	-	423 40	-	-	423 40	-
Malcolm Douglas .	Berkshire	Southern	6 25	-	6 25	-	6 25	-	-	6 25	-
Enos D. Williams .	Bristol	Northern	278 30	-	278 30	-	278 30	-	-	278 30	-
James P. McCrohan .	Bristol	Southern	959 70	-	959 70	-	959 70	-	-	959 70	-
William C. Gray .	Bristol	Fall River	133 40	-	133 40	-	133 40	-	-	133 40	-
Philip J. Norton .	Dukes County	.	190 75	-	190 75	-	190 75	-	-	190 75	-
John P. Mulholland .	Essex	Northern	558 45	-	558 45	-	558 45	-	-	558 45	-
Moody Kimball .	Essex	Southern	3,648 25	-	3,648 25	-	3,648 25	-	-	3,648 25	-
William Blake Allen .	Franklin	.	99 00	-	99 00	-	99 00	-	-	99 00	-
James D. Norton .	Hampden	.	811 25	-	811 25	-	811 25	-	-	811 25	-
Charles H. Chase .	Hampshire	.	25 20	-	25 20	-	25 20	-	-	25 20	-
William C. Purcell .	Middlesex	Northern	1,516 90	-	1,516 90	-	1,516 90	-	-	1,516 90	-
Thomas Leighton, Jr. .	Middlesex	Southern	18,995 44	-	18,995 44	-	18,995 44	-	-	18,995 44	-
Lauriston Bunker .	Nantucket	.	251 65	-	251 65	-	239 15	-	12 50	251 65	-
Walter W. Chambers .	Norfolk	.	7,889 61	1,978 43	9,868 04	-	7,842 09	-	2,025 95	9,868 04	-
John B. Washburn .	Plymouth	.	2,360 50	174 25	2,534 75	-	2,426 50	-	108 25	2,534 75	-
William T. A. Fitzgerald .	Suffolk	.	16,272 75	-	16,272 75	-	16,272 75	-	-	16,272 75	-
Chester S. Davis .	Worcester	.	782 05	68 90	850 95	-	770 85	-	80 10	850 95	-
David H. Merriam .	Worcester	Northern	46 95	-	46 95	-	18 00	-	28 95	46 95	-
Totals			\$145,120 74	\$51,262 36	\$196,383 10	\$74,194 72	\$56,591 63	\$8,502 24	\$57,094 51	\$196,383 10	-

TABLE No. 8. — *Returns of Sheriffs for the Year ending December 31, 1926.*

SHERIFF.	County.	RECEIPTS.					EXPENDITURES.					
		From De- fendants, Fines, Costs, and For- feitures.	From County Treas- urer.	Other Moneys.	Balance on Hand Jan. 1, 1926.	Total.	County Treas- urer.	State Treas- urer.	Other Persons.	Balance on Hand Dec. 31, 1926.	Total.	Salary.
Irving L. Rosenthal	Barnstable	\$1,170 00	-	-	-	\$1,170 00	\$900 00	\$270 00	-	-	\$1,170 00	\$1,000 00
John Nicholson	Berkshire	650 00	-	-	-	650 00	500 00	150 00	-	-	650 00	3,300 00
Isaac E. Willetts	Bristol	18,080 47	-	-	\$9,131 71	27,212 18	14,707 18	12,390 00	\$115 00	-	27,212 18	4,000 00
Thomas A. Dexter	Dukes County	25 00	-	-	-	25 00	25 00	-	-	-	25 00	500 00
Arthur G. Wells	Essex	16,302 90	-	-	-	16,302 90	11,757 90	4,245 00	300 00	-	16,302 90	4,200 00
James B. Bridges	Franklin	875 00	-	-	-	875 00	200 00	675 00	-	-	875 00	1,375 00
Embury P. Clark	Hampden	10,460 50	-	-	-	10,460 50	7,350 50	2,810 00	300 00	-	10,460 50	3,900 00
Albert G. Beckmann	Hampshire	3,920 00	-	-	-	3,920 00	3,570 00	350 00	-	-	3,920 00	1,800 00
John R. Fairbairn	Middlesex	41,521 60	-	\$24 33	-	41,545 93	28,308 43	13,230 00	7 50	-	41,545 93	4,700 00
Joseph A. Johnson, Jr.	Nantucket	-	-	-	-	-	-	-	-	-	-	500 00
Samuel H. Capen	Norfolk	10,700 00	-	-	-	10,700 00	5,540 00	2,850 00	25 00	\$2,285 00	10,700 00	3,800 00
Earl P. Blake	Plymouth	9,801 50	-	-	100 00	9,901 50	5,297 50	4,442 00	162 00	-	9,901 50	3,500 00
John A. Kelher	Suffolk	79,262 08	-	-	-	79,262 08	64,542 08	14,720 00	-	-	79,262 08	4,000 00
Albert F. Richardson	Worcester	44,886 18	-	49 10	-	44,935 28	32,465 28	12,430 00	40 00	-	44,935 28	4,200 00
		\$237,655 23	-	\$73 43	\$9,231 71	\$246,960 37	\$175,163 87	\$68,562 00	\$949 50	\$2,285 00	\$246,960 37	-

TABLE No. 9. — *Returns of Keepers of Houses of Correction for the Year ending December 31, 1926.*

RECEIPTS.

KEEPER OR MASTER.	From Defendants, Fines, Costs, and Forfeitures.	Board of Prisoners.	Labor of Prisoners.	Sales of Materials.	From County Treasurer.	From Other Persons.	Balance on Hand Jan. 1, 1926.	Total.
James Boland, Barnstable	\$1,871 00	—	—	\$2 00	\$272 27	—	\$58 70	\$2,203 97
John Nicholson, Pittsfield	3,496 20	\$1 75	\$2,026 00	250 47	1,293 18	—	93 13	7,100 73
Isaac E. Willetts, Taunton ¹	—	—	—	—	—	—	—	—
Isaac E. Willetts, New Bedford	10,792 71	702 23	5,322 03	25 55	6,900 00	\$15 49	412 71	24,170 72
F. Hudson Worden, Edgartown	—	—	—	—	—	—	—	—
George Bunting, Lawrence	6,302 52	24 95	—	103 00	—	—	—	—
Arthur G. Wells, Salem	12,285 66	455 40	5,774 14	29 31	2,750 00	28 57	—	9,211 04
Fred W. Doane, Greenfield	263 61	436 30	8,099 78	986 85	6,900 00	65 25	—	25,509 76
Embury P. Clark, Springfield	11,627 50	623 20	8,390 96	254 53	7,500 00	—	—	10,386 54
Edwin D. Leavitt, Northampton	4,297 47	50	1,076 50	—	1,600 00	3 60	79 82	28,396 19
John R. Fairbairn, East Cambridge	28,366 50	1,552 35	26,380 08	127 35	15,659 29	69 71	—	7,057 89
Joseph A. Johnson, Jr., Nantucket	—	—	—	—	—	—	—	—
Samuel H. Capen, Dedham	8,539 22	34 00	3,276 27	490 85	1,235 83	—	2,882 45	16,458 62
Earl P. Blake, Plymouth	4,947 26	4,217 65	5 00	6,223 07	4,401 10	—	—	19,794 08
John A. Kelher, Boston	16,243 88	251 50	—	322 79	665 50	—	—	17,520 48
George F. A. Muleahy, Deer Island	22,156 00	200 00	48,462 24	4,718 27	26,190 02	36 81	831 50	102,558 03
William S. Bullock, Fitchburg	—	—	—	1,462 02	178 83	—	—	1,640 85
Albert F. Richardson, Worcester	11,480 46	3,009 55	11,551 17	3,810 29	4,516 52	—	—	34,907 99
Totals	\$142,069 99	\$12,109 38	\$120,964 17	\$18,808 35	\$80,062 54	\$219 43	\$4,358 31	\$379,192 17

¹ Closed.

TABLE No.9. — *Returns of Keepers of Jails and Masters of Houses of Correction for the Year ending December 31, 1926.* — Concluded.

KEEPER OR MASTER.		State Treasurer.	County Treasurer.	City or Town Treasurer.	Probation Officers (General Laws, Chapter 273.)	Dis- charged Prisoners (General Laws, Chapter 127.)	Other Persons.	Balance on Hand Dec. 31, 1926.	Total.	Salary.
James Boland, Barnstable	.	\$585 50	\$102 00	\$1,185 50	\$182 50	\$30 00	\$69 92	\$48 55	\$2,203 97	\$1,500 00
John Nicholson, Pittsfield	.	1,223 20	2,326 45	2,273 00	991 00	—	197 58	149 50	7,160 73	—
Isaac E. Willetts, Taunton ¹	.	.	.	.	.	.	.	.	.	.
F. Hudson Worden, Edgartown	.	2,073 50	10,071 30	3,210 53	7,065 25	—	1,502 68	217 46	24,170 72	300 00
George Bunting, Lawrence	.	1,741 00	3,496 52	856 50	2,463 25	91 95	489 81	72 01	9,211 04	2,100 00
Arthur G. Wells, Salem	.	3,008 50	12,901 00	2,539 00	6,461 50	235 63	261 47	102 66	25,509 76	2,000 00
Fred W. Doane, Greenfield	.	122 00	10,122 93	100 00	—	—	41 61	—	10,386 54	—
Embury P. Clark, Springfield	.	2,521 00	9,268 69	9,087 00	6,400 09	438 82	440 18	150 41	28,396 19	—
Edwin D. Leavitt, Northampton	.	1,177 00	3,192 60	912 40	1,178 77	316 00	194 08	87 01	7,057 89	2,100 00
John R. Fairbairn, East Cambridge	.	6,956 50	40,612 99	8,552 50	11,233 00	1,000 64	3,799 65	—	72,155 28	—
Joseph A. Johnson, Jr., Nantucket	.	.	.	.	.	.	.	.	.	55 00
Samuel H. Capen, Dedham	.	3,170 00	6,102 56	3,062 50	876 00	131 35	448 72	2,667 49	16,458 62	—
Earl P. Blake, Plymouth	.	1,602 50	12,783 72	819 50	2,674 50	929 50	984 36	—	19,794 08	—
John A. Kehler, Boston	.	2,710 25	11,734 24	—	—	665 50	2,410 49	—	17,520 48	—
George F. A. Muleady, Deer Island	.	3,463 00	69,104 01	—	25,798 05	391 97	3,342 50	458 50	102,538 03	2,000 00
William S. Bullock, Fitchburg	.	.	1,462 02	—	—	121 16	57 67	—	1,640 85	2,300 00
Albert F. Richardson, Worcester	.	4,008 25	21,550 96	4,444 00	3,819 96	553 08	591 74	—	34,967 99	—
Totals	.	\$34,362 20	\$214,831 99	\$37,042 43	\$69,233 87	\$4,905 60	\$14,832 46	\$3,983 62	\$379,192 17	—

¹ Closed.

TABLE No. 10. — Returns of Probation Officers in Superior, District, and Municipal Courts for the Year ending December 31, 1926.

RECEIPTS.

OFFICER.	County and District.	FROM DEFENDANTS, ETC., FOR ACCOUNT OF —				Other Moneys.	Balance on Hand Jan. 1, 1926.	Total.
		Court.	Restitu- tion.	Non- support.				
<i>Superior Courts.</i>								
Frank J. Condon, North Attleboro	Barnstable	—	\$97 00	\$2,241 00	—	—	—	\$2,338 00
Harold S. Clark, Springfield	Berkshire	—	—	625 50	—	—	—	625 50
Frank J. Condon, North Attleboro	Bristol	\$350 00	1,736 95	15,767 00	\$11 32	\$765 77	—	18,631 04
Frank J. Condon, North Attleboro	Dukes County	—	15 00	—	—	—	—	15 00
Charles A. Salisbury, Lawrence	Essex	881 32	2,525 75	43,583 69	47 78	4,322 76	—	51,361 30
George H. Bean, Northampton	Franklin	—	—	105 00	—	—	—	105 00
Harold S. Clark, Springfield	Hampden	85 00	333 50	4,426 00	500 44	212 00	—	5,556 94
George H. Bean, Northampton	Hampshire	30 00	75 50	1,889 75	—	152 00	—	2,147 25
James P. Ramsey, East Cambridge	Middlesex	4,389 52	13,648 64	75,515 89	365 46	4,943 33	—	98,862 84
Frank J. Condon, North Attleboro	Nantucket	—	—	—	—	—	—	—
Albert Rounseville, Brockton	Norfolk	112 00	561 00	9,266 77	—	2,801 15	—	12,740 92
Albert Rounseville, Brockton	Plymouth	89 50	961 90	8,592 30	50 38	2,419 60	—	12,113 68
Henry C. McKenna, Boston	Suffolk	4,769 13	49,520 10	147,530 10	394 65	12,362 60	—	214,576 58
James F. McLaughlin, Worcester	Worcester	—	7,710 45	8,730 82	436 95	425 50	—	17,303 72
<i>District Courts.</i>								
Clinton R. Deane, Barnstable	Barnstable, First	30 00	—	3,427 14	—	55 00	—	3,512 14
John A. Cook, Provincetown	Barnstable, Second	295 00	12 50	2,866 10	—	2,393 10	—	5,626 70
James H. Taylor, Pittsfield	Berkshire, Central	1,464 50	1,580 10	11,583 28	25 00	927 21	—	15,580 09
Charles L. Frink, North Adams	Berkshire, Northern	40 00	—	3,592 00	—	—	—	3,632 00
John W. Cropper, Great Barrington	Berkshire, Southern	693 20	137 01	1,474 00	—	480 00	—	2,784 21
John J. Thompson, Adams	Berkshire, Fourth	—	83 63	510 00	—	—	—	593 63
John J. Waddock, Lee	Berkshire, Lee	—	—	1,197 64	—	—	—	1,197 64
Helen M. Ferguson, Williamstown	Berkshire, Williamstown	—	—	550 00	—	—	—	550 00
Charles J. Nichols, Taunton	Bristol, First	1,479 00	282 00	8,849 25	—	222 00	—	10,832 25
Bartholomew Shay, Fall River	Bristol, Second	14,174 45	1,445 88	24,911 00	—	—	—	43,549 58
William J. McGrath (juvenile), Fall River	Bristol, Third	1 20	255 35	—	—	—	—	256 55
George D. Cram, New Bedford	Bristol, Fourth	3,420 57	1,513 04	66,537 75	17 11	1,718 94	—	73,207 41
John H. Nerney, Attleboro	Dukes County	330 00	22 00	5,149 50	68 70	489 39	—	6,039 59
Samuel E. McDonald, Oak Bluffs	Essex, First	61 80	100 00	—	—	30 00	—	191 80
William H. Hart, Salem	Essex, Second	3,931 09	1,493 14	45,245 42	76 26	685 62	—	51,431 53
James E. Doran, Amesbury	Essex, Third	1,995 46	50 75	2,437 50	—	550 00	—	5,033 71
Robert T. Bamford, Ipswich	Essex, Central	550 00	155 81	1,786 50	—	20 00	—	2,512 31
Edward B. Savage, Haverhill	Essex, Central Northern	250 00	50 00	7,450 00	—	121 00	—	7,871 00
Silas L. Morse (juvenile), Haverhill	Essex, Central Northern	—	67 00	—	—	60 20	—	127 20

TABLE No. 10. — *Returns of Probation Officers in Superior, District and Municipal Courts for the Year ending December 31, 1926.*

— Continued.

RECEIPTS.

OFFICER.	County and District.	FROM DEFENDANTS, ETC., FOR ACCOUNT OF —				Other Moneys.	Balance on Hand Jan. 1, 1926.	Total.
		Court.			Non-support.			
		Restitu- tion.						
<i>District Courts — Con.</i>								
Edward J. Horton, Gloucester	Essex, Eastern	\$520 00	\$26 92	\$13,366 65	\$ 81	\$249 50	\$14,163 88	
Charles H. Colby, Lynn	Essex, Southern	22,041 30	1,478 35	52,049 15	1,192 75	1,766 80	78,628 35	
Fred F. Flynn, Lawrence	Essex, Lawrence	570 00	1,923 56	23,901 80	4 42	847 94	27,247 72	
Albert D. Frost, Newburyport	Essex, Newburyport	2,973 38	66 50	2,802 00	—	1,227 00	7,068 88	
Phoebe J. Ingraham, Peabody	Essex, Peabody	3,410 00	1,578 50	4,513 00	147 85	346 14	9,995 49	
James M. Burke, Greenfield	Franklin	3,555 00	—	2,731 34	—	—	6,286 34	
James R. Kimball, Orange	Franklin, Eastern	—	—	255 00	—	—	255 00	
Luther Morris, Palmer	Hampden, Eastern	—	30 00	356 75	—	58 00	444 75	
Edward G. Clark, Westfield	Hampden, Western	3,857 00	—	1,792 75	—	1,329 00	6,978 75	
James C. Donegan, Chicopee	Hampden, Chicopee	472 00	162 62	5,801 76	22 64	579 97	7,038 99	
Ophir E. Genest, Holyoke	Hampden, Holyoke	2,269 00	91 08	14,934 60	15 83	760 00	18,070 51	
Thomas Stansfield (Juvenile), Holyoke	Hampden, Holyoke	97 00	55 75	—	—	28 00	180 75	
Bernard T. J. Smythe, Springfield	Hampden, Springfield	13,433 50	8,173 41	73,098 96	52 80	2,904 81	97,663 48	
Roger F. Kelcher (Juvenile), Springfield	Hampden, Springfield	—	—	—	—	218 05	218 05	
John L. Sullivan, Northampton	Hampshire	12,351 81	798 44	13,537 02	46 96	2,203 80	28,938 03	
J. Gardner Lincoln, Ware	Hampshire, Eastern	—	—	100 00	—	—	100 00	
Thomas F. Mullin, Ayer	Middlesex, First Northern	6,042 80	37 50	146 00	—	305 60	6,531 90	
William H. Twiss, Framingham	Middlesex, First Southern	1,877 35	348 16	8,550 80	—	68 00	10,844 31	
William J. Kelley, Malden	Middlesex, First Eastern	23,034 79	2,515 38	28,577 87	73 92	3,925 09	58,127 05	
J. Stuart Cameron, Waltham	Middlesex, Second Eastern	7,160 50	397 99	10,945 00	107 99	601 29	19,212 77	
William F. Donovan, East Cambridge	Middlesex, Third Eastern	3,622 00	1,432 97	27,235 84	17 64	1,239 74	33,558 19	
John L. Delay, East Cambridge	Middlesex, Third Eastern	5,870 01	2,667 15	19,762 82	17 66	1,058 89	29,376 33	
Lucy C. Hutchins (Juvenile), East Cambridge	Middlesex, Third Eastern	1,455 00	583 90	14,517 38	4 04	699 89	17,260 21	
Dennis C. Walsh, Woburn	Middlesex, Fourth Eastern	6,026 00	821 69	8,758 25	25 00	602 45	16,233 39	
John J. Dee, Concord	Middlesex, Central	7,330 35	469 00	1,838 35	—	2,440 75	12,078 45	
Joseph L. Cronin, Lowell	Middlesex, Lowell	2,385 08	180 09	33,771 74	60 32	720 43	37,117 66	
Charles F. Richardson (Juvenile), Lowell	Middlesex, Lowell	139 71	528 29	—	—	48 15	716 15	
Mary M. Hearn (Women and Children), Lowell	Middlesex, Lowell	202 10	—	18 00	—	—	220 10	
William G. Regan, Marlboro	Middlesex, Marlboro	1,414 00	277 75	2,801 50	—	—	4,493 25	
William A. Edwards, Natick	Middlesex, Natick	1,011 35	36 25	2,133 00	—	75 00	3,255 60	
M. John Enegress, Newton	Middlesex, Newton	6,271 50	2,100 97	15,165 77	10 46	1,742 64	25,291 34	
William P. Jones, Somerville	Middlesex, Somerville	1,755 00	919 46	26,877 06	—	—	29,551 52	
James H. White (Juvenile), Somerville	Middlesex, Somerville	95 00	1,040 09	—	—	393 42	1,528 51	
Walter H. Burgess, Nantucket	Nantucket	—	14 84	440 00	—	—	454 84	

Walter S. Bagley, Dedham	Norfolk, Northern	1,145 00	141 82	8,445 72	160 50	9,893 04
Clarence B. Paul, Stoughton	Norfolk, Southern	3,009 00	2 25	723 50	201 17	3,951 10
Francis J. Fahey, Quincy	Norfolk, Eastern	8,528 93	1,537 83	19,671 50	917 53	30,679 34
William T. Hooper, Walpole	Norfolk, Western			4,416 10		4,416 10
Herbert L. Prati, Abington	Plymouth, Second	5,686 00	47 59	5,562 44	382 00	11,698 03
John E. Miles, Plymouth	Plymouth, Third	2,903 88	90 07	578 75	378 25	3,950 95
Harold W. Hurley, Warcham	Plymouth, Fourth	1,150 00	113 50	4,666 75	130 25	6,415 50
Charles A. Parris, Brockton	Plymouth, Brockton	6,790 00	970 33	21,997 92	678 00	30,454 34
Fred N. Proctor, Jr., Chelsea	Suffolk, Chelsea	1,734 00	366 42	9,331 86	377 69	12,424 47
M. Allan Moore, Gardner	Suffolk, Chelsea		33 80		85 00	118 80
Fred N. Proctor, Jr. (Juvenile Pro Tem)	Worcester, First Northern		708 26	765 13	92 00	1,625 39
Archibald L. Dillaber, Southbridge	Worcester, First Southern		56 75	1,674 52		1,731 27
Charles W. Gould, Uxbridge	Worcester, Second Southern		320 00	429 61		749 61
Thomas H. Treadway, Westboro	Worcester, Third Southern	55 00	137 50	1,523 75	27 00	1,743 25
Charles Mayberry, Clinton	Worcester, First Eastern	1,159 00		178 00		1,383 00
Benjamin Cooper, Worcester	Worcester, Second Eastern	3,419 50	108 00	1,229 46	46 00	4,603 46
Theodore E. Davidson, East Brookfield	Worcester, Central	237 30	1,431 14	25,483 07	66 00	32,165 84
Bernard A. McManus, Fitchburg	Worcester, Western	5,012 50	25 00	8,388 14		1,035 54
George E. Proulx, Leominster	Worcester, Fitchburg	4,150 00	48 84	1,999 50	598 52	6,274 38
Arthur E. Evans, Winchendon	Worcester, Leominster	261 00	47 34	625 00	73 00	937 00
	Worcester, Winchendon				51 00	
<i>Municipal Courts.</i>						
Albert J. Sargent, Boston	Suffolk	19,066 29	25,574 80	104,998 38	11,378 80	167,142 34
Dennis J. Kelliher, East Boston	Suffolk	13,375 00	641 22	12,593 46	166 00	26,775 68
Frederick L. O'Brien (Juvenile), East Boston	Suffolk	148 00	182 18		24 94	355 12
Clayton H. Parmelee, South Boston	Suffolk	17,135 00	690 75	13,627 35	1,599 46	33,075 31
James D. Coady, Charlestown	Suffolk	9,493 00	1,354 50	17,899 79	467 50	31,599 33
Ellena M. Foley (Juvenile), Charlestown	Suffolk	30 00	314 32	407 00	51 05	802 37
Joseph H. Keen, Roxbury	Suffolk	28,532 00	3,389 72	102,208 29	2,792 16	136,953 41
Edward A. Fallon (Juvenile), Roxbury	Suffolk	275 00	655 05		230 50	1,200 55
Frank B. Skelton, West Roxbury	Suffolk	7,084 00	601 55	4,013 34	756 05	12,454 94
Thomas H. Staples (Juvenile), West Roxbury	Suffolk	30 00	140 24		20 35	190 59
Reginald H. Mair, Dorchester	Suffolk	6,121 25	2,136 70	33,163 02	1,331 07	42,752 04
Edward I. Drummond, Brighton	Suffolk	5,172 80	1,284 26	21,404 90	684 89	28,563 24
John B. O'Hare, (Juvenile) Boston	Suffolk	1,143 05	893 61		377 95	2,879 86
Evan C. Thorpe, Brookline	Norfolk	1,480 00	2,841 42	8,386 00	664 47	13,401 82
Totals		\$334,346 77	\$160,557 37	\$1,354,386 35	\$86,806 82	\$1,955,667 87

TABLE No. 10. — Returns of Probation Officers in Superior, District and Municipal Courts for the Year ending December 31, 1926

— Continued.

EXPENDITURES.

OFFICERS.	County and District.	Clerks of Court or Sheriff.	Restitu- tion.	Non- support.	Other Persons.	Balance on Hand Dec. 31, 1926.	Total.	Salary.
<i>Superior Courts.</i>								
Frank J. Condon, North Attleboro	Barnstable	—	\$97 00	\$2,241 00	—	—	\$2,338 00	\$275 00
Harold S. Clark, Springfield	Berkshire	—	—	625 50	—	—	625 50	300 00
Frank J. Condon, North Attleboro	Bristol	\$350 00	2,157 95	15,773 00	\$11 32	\$338 77	18,631 04	2,475 00
Frank J. Condon, North Attleboro	Dukes County	—	15 00	—	—	—	15 00	—
Charles A. Salisbury, Lawrence	Essex	160 00	2,970 14	45,349 77	807 55	2,073 84	51,361 30	3,240 00
George H. Bean, Northampton	Franklin	—	—	105 00	—	—	105 00	360 00
Harold S. Clark, Springfield	Hampden	125 00	333 50	4,548 00	500 44	50 00	5,556 94	1,070 00
George H. Bean, Northampton	Hampshire	30 00	75 50	2,041 75	—	—	2,147 25	540 00
James P. Ramsey, East Cambridge	Middlesex	5,015 52	13,694 93	75,803 42	355 38	3,993 59	98,862 84	3,840 00
Frank J. Condon, North Attleboro	Nantucket	—	—	11,086 77	—	—	—	—
Albert Rounseville, Brockton	Norfolk	189 50	589 15	8,962 30	—	1,065 00	12,740 92	1,435 00
Albert Rounseville, Brockton	Plymouth	1,443 10	1,443 10	8,962 30	—	1,518 78	12,113 68	1,435 00
Henry C. McKenna, Boston	Suffolk	3,819 92	49,806 17	148,697 65	384 65	11,868 19	214,576 58	5,000 00
James F. McLaughlin, Worcester	Worcester	50 00	6,470 20	8,792 82	446 37	1,544 33	17,303 72	3,200 00
<i>District Courts.</i>								
Clinton R. Deane, Barnstable	Barnstable, First	75 00	—	3,427 14	—	10 00	3,512 14	750 00
John A. Cook Provincetown	Barnstable, Second	305 00	12 50	2,845 10	2,459 10	5 00	3,526 70	500 00
James H. Taylor, Pittsfield	Berkshire, Central	1,083 00	1,540 50	11,618 63	40 00	697 96	15,380 09	2,300 00
Charles L. Frink, North Adams	Berkshire, Northern	40 00	—	3,592 00	—	—	3,632 00	650 00
John W. Cropper, Great Barrington	Berkshire, Southern	687 20	137 01	1,448 00	—	512 00	2,784 21	480 00
John J. Thompson, Adams	Berkshire, Fourth	—	83 63	510 00	—	—	593 63	618 00
John J. Waddock, Lee	Berkshire, Lee	—	—	1,197 64	—	—	1,197 64	446 00
Helen M. Ferguson, Williamstown	Berkshire, Williamstown	—	—	550 00	—	—	550 00	110 00
Charles J. Nichols, Taunton	Bristol, First	1,340 00	260 00	8,873 25	3,018 25	359 00	10,832 25	1,000 00
Bartholomew Shay, Fall River	Bristol, Second	14,174 45	1,445 88	24,911 00	—	—	43,549 58	2,190 00
William J. McGrath (Juvénile), Fall River	Bristol, Second	1 20	255 35	—	22 72	—	256 55	2,100 00
George D. Cram, New Bedford	Bristol, Third	3,334 94	1,342 73	66,743 50	58 70	1,763 52	73,207 41	2,190 00
John H. Nerney, Attleboro	Bristol, Fourth	400 00	38 50	5,199 00	—	363 39	6,059 59	1,600 00
Samuel E. McDonald, Oak Bluffs	Dukes County	61 80	100 00	30 00	—	—	191 80	82 00
William H. Hart, Salem	Essex, First	4,108 28	1,685 51	45,037 92	55 00	544 82	51,431 53	2,800 00
James E. Doran, Amesbury	Essex, Second	2,349 46	38 75	2,452 50	—	193 00	5,033 71	1,100 00
Robert T. Banford, Ipswich	Essex, Third	550 00	161 81	1,795 50	—	5 00	2,512 31	450 00
Edward B. Savage, Haverhill	Essex, Central Northern	250 00	50 00	7,467 00	—	104 00	7,871 00	1,600 00

TABLE No. 10. — *Returns of Probation Officers in Superior, District and Municipal Courts for the Year ending December 31, 1926*

— Concluded.

EXPENDITURES.

OFFICER.	County and District.	Clerks of Court or Sheriff.	Restitu- tion.	Non- support.	Other Persons.	Balance on Hand Dec. 31, 1926.	Total.	Salary.
<i>District Courts — Con.</i>								
Charles W. Gould, Milford	Worcester, Third Southern .	\$1,181 00	\$104 50	\$1,491 75	—	\$87 00	\$1,743 25	\$750 00
Thomas H. Treadway, Westboro	Worcester, First Eastern .	—	—	178 00	—	24 00	1,383 00	650 00
Charles Mayberry, Clinton	Worcester, Second Eastern .	—	134 00	1,217 46	—	52 00	1,403 46	750 00
Benjamin Cooper, Worcester	Worcester, Central .	3,574 00	1,424 67	25,434 14	\$61 70	1,671 33	32,165 84	3,100 00
Theodore E. Davidson, East Brookfield	Worcester, Western .	237 30	25 00	773 24	—	—	1,035 54	650 00
Bernard A. McManus, Fitchburg	Worcester, Fitchburg .	5,037 00	456 32	7,968 63	35 00	1,016 26	14,513 21	2,000 00
George E. Proulx, Leominster	Worcester, Leominster .	3,698 00	37 34	2,009 50	—	529 54	6,274 38	650 00
Arthur E. Evans, Winchendon	Worcester, Winchendon .	312 00	—	611 00	—	14 00	937 00	300 00
<i>Municipal Courts.</i>								
Albert J. Sargent, Boston	Suffolk .	18,294 79	24,904 46	104,690 73	6,288 43	12,963 93	167,142 34	5,600 00
Dennis J. Keliher, East Boston	Suffolk .	13,382 00	652 22	12,654 46	—	87 00	26,775 68	2,700 00
Frederick L. O'Brien (Juvenile), East Boston	Suffolk .	143 00	199 17	—	—	12 95	352 12	2,100 00
Clayton H. Parmelee, South Boston	Suffolk .	16,876 50	424 15	13,537 45	—	2,237 21	33,073 31	2,500 00
James D. Coady, Charlestown	Suffolk .	9,390 00	1,394 35	17,865 79	2,434 29	514 90	31,599 33	2,700 00
Ellena M. Foley (Juvenile), Charlestown	Suffolk .	30 00	348 87	394 00	—	39 50	802 37	2,100 00
Joseph H. Keen, Roxbury	Suffolk .	29,090 50	3,488 22	101,934 92	36 39	2,403 38	136,953 41	3,500 00
Edward A. Fallon (Juvenile), Roxbury	Suffolk .	275 00	817 55	—	40 00	68 00	1,200 55	2,700 00
Frank B. Skelton, West Roxbury	Suffolk .	7,012 00	40 00	4,009 13	—	852 71	12,454 94	2,500 00
Thomas H. Staples (Juvenile), W. Roxbury	Suffolk .	30 00	160 59	—	—	—	190 59	2,500 00
Reginald H. Mair, Dorchester	Suffolk .	6,121 25	2,251 29	33,433 78	—	945 72	42,752 04	3,000 00
Edward J. Drummond, Brighton	Suffolk .	4,884 80	1,132 76	21,601 05	32 98	911 65	28,563 24	2,400 00
John B. O'Hare (Juvenile), Boston	Suffolk .	103 20	940 36	—	1,289 22	547 08	2,879 86	2,700 00
Evan C. Thorpe, Brookline	Norfolk .	1,394 50	3,142 42	8,380 44	29 60	454 86	13,401 82	2,500 00
Totals	Totals .	\$336,045 40	\$161,339 68	\$1,358,518 56	\$19,584 02	\$80,180 21	\$1,955,667 87	—

TABLE No. 11. — *Returns of Treasurers of Tuberculosis Hospitals for the Year ending December 31, 1926.*

COUNTIES.							
	Barnstable.	Bristol.	Essex.	Hampshire.	Middlesex. ¹	Norfolk.	Plymouth.
RECEIPTS.							
1. Loans	—	—	—	—	\$71,000 00	—	—
2. Interest	—	\$520 61	\$823 92	\$422 26	\$77 65	\$576 62	\$165 93
3. Assessments upon Hospital District	—	98,193 52	156,195 11	28,816 64	—	80,000 00	70,000 00
4. Advanced by County	\$46,560 91	110,000 00	190,000 00	—	—	80,000 00	75,000 00
5. Miscellaneous	1,704 70	1,650 48	1,738 08	672 47	1,361 32	2,047 13	5,866 47
6. Care and Treatment of Patients:							
(a) Hospital District	9,076 18	26,693 89	94,172 56	39,703 22	—	32,078 80	41,301 00
(b) Outside Hospital District	—	—	1,112 00	8,148 00	—	3,832 00	59 80
(c) Federal Government	—	—	—	3,435 72	—	3,268 00	3,368 00
(d) Private Patients	3,226 83	265 20	—	—	—	7,254 00	3,248 00
Total Receipts	\$60,568 62	\$237,323 70	\$444,041 67	\$81,198 31	\$72,438 97	\$209,056 55	\$199,009 20
Balance on hand January 1, 1926	—	14,975 44	—	2,434 93	2,607 59	24,740 44	2,557 42
Grand Total	\$60,568 62	\$252,299 14	\$444,041 67	\$83,633 24	\$75,046 56	\$233,796 99	\$201,566 62
EXPENDITURES.							
1. General:							
(a) Salaries and Wages (other than Nurses and Medical Staff)	\$7,795 13	\$32,916 85	\$63,690 61	\$11,972 74	—	\$25,471 25	\$33,499 97
(b) Fuel, Light, Power and Water	3,237 69	12,172 54	17,030 75	7,082 11	\$1,357 15	19,717 53	11,461 44
(c) Repairing, Furnishing and Improving, and Permanent Upkeep	8,940 58	26,288 22	20,807 13	4,087 29	488 22	15,004 63	7,424 14
(d) Farm	3,191 82	4,649 31	—	5,216 88	—	11,005 94	10,136 47
(e) Improvements and Additions	3,320 81	—	—	7,393 23	—	5,923 66	9,407 37
(f) Interest	—	4,031 45	6,182 29	7,393 23	2,780 00	2,327 69	—
(g) Loans	—	—	—	—	68,000 00	—	—
(h) Transfer to County	14,007 71	113,168 96	199,883 87	—	—	80,000 00	70,000 00
(i) Miscellaneous	—	—	870 45	—	297 60	—	—
(j) Food	9,276 18	38,123 22	91,614 87	26,516 24	—	35,422 44	38,675 73
2. Food	—	—	—	—	—	—	—
3. Care and Treatment of Patients:							
(a) Salaries of Nurses and Medical Staff	8,026 34	12,470 62	35,731 19	13,104 67	—	17,163 74	16,993 75
(b) Drugs, Medicines and Surgical Supplies	1,392 30	1,795 03	7,647 42	1,722 73	—	2,297 67	1,895 30
(c) Miscellaneous	1,378 64	—	583 09	2,627 24	—	879 83	14 28
Total Expenditures	\$60,567 20	\$245,616 20	\$444,041 67	\$79,723 13	\$72,922 97	\$215,814 38	\$199,508 45
Balance on hand December 31, 1926	1 42	6,682 94	—	3,910 11	2,123 59	17,982 61	2,058 17
Grand Total	\$60,568 62	\$252,299 14	\$444,041 67	\$83,633 24	\$75,046 56	\$233,796 99	\$201,566 62

¹ Waltham Hospital site.

TABLE No. 12. — *Returns of County Aid to Agriculture for the Year ending December 31, 1926.*

		COUNTIES.							
		Barnstable.	Berkshire.	Franklin.	Hampden.	Hampshire.	Middlesex.	Plymouth.	Worcester.
RECEIPTS.									
1. U. S. Department of Agriculture.	.	\$1,749 17	\$233 33	\$1,778 33	\$1,819 00	\$1,721 67	\$1,478 33	\$1,550 00	\$1,431 67
2. Massachusetts Agricultural College	.	369 00	30 00	369 00	—	369 00	394 00	369 00	369 00
3. County	.	10,666 63	12,000 00	8,300 00	30,000 00	9,000 00	30,000 00	8,000 00	30,000 00
4. Cities and Towns	.	—	2,275 00	4,400 00	3,850 00	3,000 00	10,625 00	3,400 00	1,725 00
5. Associations and Donations	.	300 00	1 00	—	15,000 00	—	—	25 00	55 00
6. Advertising and Subscriptions	.	—	565 40	445 46	—	1,005 78	780 91	1,247 61	475 32
7. Interest	.	2 00	31 43	—	—	17 86	250 65	92 84	47 57
8. Miscellaneous	.	70 00	154 39	436 85	4,413 59	527 50	4,516 27	185 49	1,081 84
9. Loans	.	—	—	—	—	—	—	—	—
Total Receipts	.	\$13,156 80	\$15,290 64	\$15,729 64	\$55,082 59	\$15,641 81	\$48,045 16	\$14,869 94	\$35,185 40
Balance on hand January 1, 1926	.	679 27	2,807 88	28 36	13 22	1,019 44	9,717 92	1,833 88	3,900 44
Grand Total	.	\$13,836 07	\$18,098 52	\$15,758 00	\$55,095 81	\$16,661 25	\$57,763 08	\$16,723 82	\$39,085 84
EXPENDITURES.									
1. Salaries and Wages	.	\$8,504 37	\$7,129 09	\$10,369 97	\$34,567 83	\$9,683 33	\$33,327 48	\$8,600 00	\$22,744 12
2. Office Expenses:	.								
(a) Postage	.	82 52	232 72	95 25	708 82	100 23	354 45	—	182 99
(b) Stationery and Supplies	.	324 28	511 39	189 55	2,141 27	413 07	1,879 33	365 14	407 49
(c) Printing and Publications	.	449 50	1,583 18	671 25	109 38	805 10	2,053 94	2,073 87	1,631 35
(d) Rent	.	—	720 00	480 00	—	475 00	1,200 00	730 00	—
(e) Heat, Light and Water	.	—	26 36	23 52	944 10	25 05	42 10	10 11	—
(f) Janitor Service	.	—	79 80	—	—	84 00	250 00	120 00	—
(g) Telephone and Telegraph	.	209 04	327 50	232 22	1,071 80	216 12	655 78	203 94	915 63
3. Other Expenses:	.								
(a) Travel	.	—	744 61	336 85	1,160 58	511 78	1,413 40	637 50	1,603 17
(b) Automobiles	.	3,185 57	2,812 00	814 00	5,805 78	2,308 46	5,274 63	2,570 47	5,085 57
(c) Repairs	.	—	1,857 56	1,551 29	185 20	—	778 95	—	1,427 62
(d) Advertising	.	—	—	—	—	—	—	—	—
(e) Insurance	.	33 20	—	—	—	—	—	—	—
4. Miscellaneous	.	610 30	1,265 76	972 04	6,212 61	475 31	3,307 20	702 11	202 71
5. Loans	.	—	—	—	—	—	—	—	1,492 01
Total Expenditures	.	\$13,398 78	\$17,289 67	\$15,735 94	\$52,907 37	\$15,097 45	\$50,537 26	\$16,013 14	\$35,692 66
Balance on hand December 31, 1926.	.	437 29	808 85	22 06	2,188 44	1,563 80	7,225 82	710 68	3,393 18
Grand Total	.	\$13,836 07	\$18,098 52	\$15,758 00	\$55,095 81	\$16,661 25	\$57,763 08	\$16,723 82	\$39,085 84